Cases Reported this Week.

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The Solicitors' Journal and Reporter.

LONDON, FEBRUARY 21, 1891.

CURRENT TOPICS.

WE PUBLISH elsewhere the long-expected Order as to fees under the Companies (Winding-up) Act, 1890, which it will be observed bears date the 18th of December last, but which only appeared in the *London Gazette* of Tuesday last.

AS WAS anticipated in these columns last week, the Lord Chancellor has been during the present week presiding in Court of Appeal No. 1. In that court the principal business has consisted of admiralty appeals. In Court of Appeal No. 2 the Queen's Bench New Trial Cases have been proceeded with, so that few such cases remain to be heard.

WE UNDERSTAND that the Council of the Incorporated Law Society have under consideration the expediency of appealing from the decision in *Stone* v. *Lickorish & Bellord* (*ante*, p. 245), deciding that a solicitor-mortgagee was not entitled to profit costs, on which we commented in our issue of the 7th inst. Lord ESHER'S suggestion, that a solicitor-mortgagee should employ another solicitor, will not always meet the case, particularly in the country, where solicitors who lend money on mortgage may not like their brother solicitors in the district to be aware of that fact.

NO ONE who, since the Christmas vacation, has been in Court of Appeal No. 2 would have any difficulty in suggesting a reason for the judges of that division occupying the court of the Lord Chief Justice, as they have recently been doing. They have been driven out by an odour of the most offensive and nauseating description. It is satisfactory, however, to learn that the smell is not dangerous to health. It is said to arise from some fresh packing which has been applied to the pipes of the warming apparatus.

THE REQUIREMENTS of the Board of Trade with reference to the presentation of petitions for the compulsory winding up of companies, and the drawing up of orders made thereon, have been met by means of new rules which it is understood have been drafted and settled on lines suggested by the chancery registrars, on the invitation of the Lord Chancellor, and which we are enabled to print elsewhere. How far these rules will prove satisfactory to the profession remains to be seen, but it will be observed that they institute an entirely new set of requirements intended to expedite the drawing up of orders for com-

pulsory winding up, by taking it out of the power of the solicitor concerned to draw up the order, and of any creditors or contributories who may have appeared by counsel at the hearing in opposition to or in support of the petition, to exercise any control in the matter; and by enabling the registrar to draw up the order as soon as pronounced without the intervention of the parties.

THE COUNCIL of the Incorporated Law Society have prepared a report upon the Companies Act Amendment Bill, in which they point out that the proposed system of provisional registration (introduced by the Act of 1844, and subsequently abandoned as impracticable) would enable doubtful companies to be formed without the payment of stamp duty, and then abandoned when they were found not to float, thus at the same time prejudicing the revenue and encouraging the formation of bubble companies. It is also pointed out that the provisions of the Bill would seriously prejudice the numerous private undertakings which, in order to facilitate family or business arrangements, avail themselves of the Companies Acts as the only means of carrying out their objects without the complications and risks incident to a partnership under the existing law. The Bill ignores the frequent cases in which a company is formed for the sole purpose of amalgamating two or more companies, or for the reconstruction, with extended or altered powers, of existing companies. The provisions of the Bill are wholly inapplicable to the large and increasing number of companies which are formed to take over and carry on the business of private firms, and which are established simply because the businesses taken over are too large, and the separate interests in them too numerous, to permit of their being carried on otherwise than through the machinery of a company, which provides an easy form of transfer of interests, and obviates the long and complicated testamentary provisions necessary in the case of the death of a partner in a business of magnitude. If the provisions of the Bill had been in force it would have been impossible to establish and work any of the companies which have been formed for the purpose of taking over and working some of the most successful undertakings of the age.

IT IS UNDERSTOOD that a suggestion has been put forward by high authority that, in all orders made in the Chancery Division, the reference to the evidence on which the decision is founded should be omitted. To adopt such a suggestion would be to make a fundamental change in a practice which has prevailed for an indefinite period. It would, it is true, tend to make orders in the Chancery Division in some respects similar to orders in the Queen's Bench Division, but when regard is had to the great distinction between the two classes of orders, and to the nature of the interests involved in the one and in the other, various considerations come in which render it important that the subject should be looked at from every point of view. One important point in connection with the matter cannot be lost sight of. A large proportion of orders in the Chancery Division deal with the right to property, and, from a conveyancer's standpoint, it is important that the evidence on which the decision is founded should be accessible, and this would not be the case if all reference to it were omitted. This remark applies to all decisions in foreclosure and redemption actions, and in administration actions, especially on further consideration, and to the large class of orders made on originating summons under the Settled Land Act and the Conveyancing Act, and other cognate statutes. Then, again, when an order deals with a fund in court, or directs payment into court, it seems essential that the evidence should be stated in such a manner that it can, if necessary, be found on the records of the court, and critically examined. It is scarcely necessary to refer to the possibility that the adoption of the suggestion referred to might lead in time to a loose practice of pronouncing orders on insufficient evidence. But before it is adopted, it is necessary that the judges of the Court of Appeal should be invited to express their opinion on the subject. The rules and practice as to evidence before the Court of Appeal render it necessary that the evidence taken in the court below should be distinctly shewn on the face of the order appealed from. As practically every order in the Chancery Division is subject to being appealed from, an objection to the proposed change made by the judges of the Court of Appeal would be unanswerable.

THE EFFECT of the 47th section of the Bankruptcy Act, 1883 (46 & 47 Vict. c. 52), on voluntary settlements was discussed by us last week in connection with the luminous judgment of STIRLING, J., in *Re Briggs and Spicer* (*ante*, p. 261). That judgment followed very closely the statement of the law laid down in an article on "Title under Voluntary Conveyance" in 34 SOLICITORS' JOURNAL, at p. 581. It will be remembered that the effect of the section in question is to render every voluntary settlement (which includes any conveyance or transfer of property) void against the trustee in bankruptcy of the person making the settlement in two cases—*first*, if he becomes bankrupt within two years after the date of the settlement; *secondly*, if he becomes bankrupt within ten years after the date of the settlement, unless the parties claiming under the settlement can prove that the settlor was, at the time of making the settlement, able to pay all his debts without the aid of the property comprised in the settlement, and that his interest in such property passed to the trustee of the settlement on the execution thereof. The practical effect, as we pointed out last week, is to render land comprised in a voluntary settlement unsaleable for ten years, as it is barely possible for the persons claiming under the settlement to be able to give the necessary proof of the solvency of the settlor at the date of the settlement. The difficulty can in some cases be got over in the manner suggested in the article above referred to, and approved of by Mr. Justice STIRLING—namely, by the settlor concurring as a conveying party in the conveyance from the persons claiming under the settlement, and by all the purchase-money being paid to him. It must, however, be remembered that this procedure cannot safely be employed in all cases. Suppose, for instance, that A. makes a voluntary conveyance to B. and C. upon certain trusts, with a power of sale vested in B. and C. It might be a breach of trust for them to concur in a sale on the terms that the purchase-money should be paid to A., and the purchaser would necessarily have notice of the breach of trust. He could not solely rely on the conveyance for value to him by A. defeating the prior voluntary conveyance under the statute of Elizabeth, owing to the risk of the prior conveyance being really made for value, though it is, in form, voluntary. In cases of this nature, however, a purchaser may sometimes be willing to run the risk of taking a conveyance from the persons claiming under the voluntary conveyance only, on having the risk of bankruptcy of the settlor within ten years insured against by a guarantee society.

ACCORDING TO a *dictum* of much authority, a corporation is devoid of a body or soul to be respectively dealt with in certain specified manners. And a learned contributor, a few weeks ago, in pointing out the reasons why a corporation could not maintain an action for libel in the absence of special pecuniary damage, added that a corporation, as distinguished from its individual members, cannot be said to have a moral character. Perhaps these considerations may help the Corporation of Barrow-in-Furness to bear up under the shock occasioned by the judgment of Mr. Justice ROMER in *Harrison, Ainslie, & Co.* v. *Corporation of Barrow-in-Furness* (39 W. R. 250). If a corporation has no moral character, it does not much matter what is said about it. Still, we think that the members of the Corporation of Barrow can hardly peruse the judgment in the above-mentioned case without a pang. They, as distinguished from the moral-characterless corporation, are doubtless persons of high respectability, and, although the corporation may have neither a body nor a soul nor a moral character, still it has resources, and is "responsible" in the sense of having ample means of meeting its liabilities. Nevertheless, Mr. Justice ROMER, after careful consideration, has decided that it is not "a person of responsibility and respectability." "I have to decide," he is reported to have said, "whether the Corporation of Barrow-in-Furness falls within the definition of 'person of responsibility and respectability.' I think not." This is, at first sight, very sad indeed; but when we come to look at the reason stated by the learned judge for

this conclusion, we discover a somewhat bewildering source of consolation for the corporation. Its want of "respectability and responsibility" is not due to any moral obliquity or lack of solvency, but either to the fact that it is not "a person," or to the fact that it "could not use these water rights for working the furnace." As it does not at first sight seem clear either how water rights can be used for working "a furnace," or how the failure to use them can render the corporation non-respectable and non-responsible, we hasten to explain that the decision was given on the question of the right to assign a lease of land, with an iron furnace and mill and certain water rights for the purpose of working the same, containing a covenant on the part of the lessees not to assign without the consent in writing of the lessors, "such consent not to be unreasonably refused, or refused to a person of responsibility or respectability." The question was whether the lessors could refuse their consent to an assignment of the lease to the Corporation of Barrow-in-Furness, whereby the corporation agreed with the lessees not to use the water rights for manufacturing iron or steel. The lessors refused their consent to the assignment, on the ground that the corporation could not use the premises for the purposes for which they were intended. Mr. Justice ROMER held that the corporation could not, "under the terms of the lease, and in view of the facts, be said to come within the fair meaning of the words" "a person of responsibility and respectability." We confess we are somewhat puzzled with the decision. We can understand, of course, that the consent was not "unreasonably refused" to an assignee who could not use the demised premises for the purposes for which they were let. But the provision in the lease is, not merely that the consent shall not be unreasonably refused; it is not to be refused at all on any ground to a person of responsibility and respectability. We understand the learned judge to decide that the corporation was not such a person. This could apparently only be on the ground that the corporation is not "a person" within such a provision; and if this is the ground of decision it will be necessary for the advisers of intending lessees to consider whether some alteration is not necessary in the ordinary provision to this effect inserted in leases—whether it should not run "shall not be refused in the case of a responsible person *or corporation*."

THE CORRECT PROCEDURE for a bankrupt whose discharge has, upon a first application, been absolutely refused, and who subsequently considers himself entitled to a more favourable hearing, is pointed out in the recent case of *Re Tobias & Co.* (reported elsewhere). The power of the court to review its previous decision is, indeed, expressly given by section 104 of the Bankruptcy Act, 1883, which provides that "every court having jurisdiction in bankruptcy under this Act may review, rescind, or vary any order made by it under its bankruptcy jurisdiction." But it has been objected that this only permits the rehearing to take place on the materials which were before the court originally, and that, consequently, it does not apply to the case in question, which necessarily presupposes that there are fresh materials to be adduced by the bankrupt in his favour. The alternative method is to make an application *de novo*, and in *Re Lloyd* (6 Morell's Bank. Cas. 297) CAVE, J., inclined towards it, intimating, though without deciding the point, that a fresh application might be made on new materials. But the technical objection, that by the first refusal the matter is already *res judicata*, appears to be fatal, and on the present occasion the same judge was of opinion that in the county court it had been rightly held that there was no jurisdiction to hear the application for a discharge as a new matter. Either, then, the bankrupt must be content to pass the rest of his days undischarged, or a more liberal interpretation must be given to section 104. Mr. Justice CAVE has decided in favour of the latter view. Upon a rehearing by the court it is under no obligation to restrict itself to the original materials, but may treat the case according to the merits at the date of rehearing. This decision will make it unnecessary for the judge to reserve liberty for the bankrupt to apply again in cases where he is of opinion that the discharge should only be suspended, but at the same time is not clear as to the period of suspension. Even though the discharge be refused absolutely, it will always be competent for the bankrupt to apply for a rehearing.

IN THE CASE of *Reeve* v. *Gibson* (reported elsewhere), which came before the Queen's Bench Division last week, the important question of what costs shall be awarded to a plaintiff who, in an action in the High Court for penalties under the Dramatic Copyright Act (3 & 4 Will. 4, c. 15) recovers *less* than £10, was dicussed and determined. The contention on behalf of the defendant was that such an action was "an action founded on tort" within the meaning of section 116 of the County Courts Act, 1888, and that the plaintiff was, therefore, by virtue of that enactment, deprived of his costs, he having recovered less than £10. On the other hand, the plaintiff urged that the action in question was a special action brought to recover a statutory penalty, and was not in any way governed by section 116 of the County Courts Act, 1888, but that, under section 2 of 5 & 6 Vict. c. 97, he was entitled (though he had in fact recovered only £8) to receive full and reasonable indemnity as to all costs, charges, and expenses incurred by him in suing the defendant. The court, while admitting that the question raised was one of considerable difficulty, ultimately held that the plaintiff was entitled to recover the full costs claimed by him, and that there was nothing either in the County Courts Act, 1888, or in the Supreme Court Rules to deprive him of his right thereto. The court also intimated that, in their opinion, an order for costs was not strictly necessary, as the costs claimed were expressly given by statute, though, under all the circumstances of the case, they considered that the plaintiff was well advised in applying for the order granted. This decision will, we venture to think, give general satisfaction, as it now enables the owner of a copyright who wishes to protect himself from further infringements by suing for the penalty of forty shillings incurred in respect of the first known infringement, to take proceedings under the Dramatic Copyright Act without running the risk of being deprived of his full costs on the ground that he has recovered less than £10.

IN A CASE of *Ashling* v. *Boon* (reported elsewhere) Mr. Justice KEKEWICH held that an insufficiently-stamped promissory note is not admissible as evidence of the receipt of the money. In *Green* v. *Davies* (4 B. & C. 235) the court refused to admit an insufficiently-stamped promissory note as evidence of an account stated, but, on the other hand, there are many cases in which it has been held that an instrument not properly stamped is admissible to prove a collateral fact, and in *Evans* v. *Prothero* (1 De G. M. & G. 572) Lord ST. LEONARDS admitted as proof of a contract a document which was improperly stamped as a receipt, holding that it "was receivable as evidence of an agreement, though, by reason of the fiscal regulations of the country, not as evidence of a receipt." In the present case it was argued that *Evans* v. *Prothero* overruled *Green* v. *Davies* and that class of cases, and applied to promissory notes in spite of the stringent words of section 54, sub-section 1, of the Stamp Act, 1870, to the effect that any person taking any promissory note not duly stamped "shall not be entitled to recover thereon, or to make the same available for any purpose whatever." Mr. Justice KEKEWICH said that Lord St. LEONARDS was dealing with a document to which the same stringent regulations had not been applied, but, apart from that, there were two different things in the same document, and it might be a good receipt and no contract, or a good contract and no receipt. The fact which it was admitted to prove was a collateral fact. It was impossible to separate a promissory note in that way, and his lordship accordingly refused to admit it as evidence.

A CURIOUS PLEA was put upon the record in a case of seduction which came before the Court of Appeal this week. The action was by the father of a girl for damages for loss of her services owing to her having been seduced by the defendant and having given birth to twins. The defendant, besides denying the seduction, further pleaded that he was not the father of the twins "or of either of them." It is needless to add that this plea caused considerable merriment in court.

Mr. Justice North has intimated that he should probably be unable to continue the trials of witness actions more than a fortnight longer, and that adjourned summonses would be taken on general list days after that.

COMPULSORY REGISTRATION OF PARTNERSHIP FIRMS.

We are aware that this scheme, which is again taking a tangible form, is being backed up by some powerful bodies interested in trade; but we cannot yet believe that the movement for such an innovation is favourably regarded by the bulk of the commercial community. Nevertheless, a Bill called the "Registration of Firms Bill" has been introduced this session, backed by Sir A. Rollit, for carrying the scheme into effect. The question is no new one, and has formed the subject of some discussion, chiefly on the part of those who advocate the scheme. Others, including among them some of its most determined opponents, have said little, being inclined to put the matter on one side as unworthy of many words. The introduction of the present Bill offers a favourable opportunity for, if, indeed, it does not challenge, a criticism upon the general policy, or, we might rather say, impolicy, of the measure.

There is a principle applicable to all Governments that the State should not impose vexatious regulations on its subjects without being satisfied of the necessity for such imposition. Where is the necessity in this case? We may put aside the idle curiosity of the general public to know who are the partners in "Brown & Co." as out of the question. Let us assume that the object is to benefit actual or possible creditors. It may be at once admitted that there are some particular classes of creditors which, in particular cases, might derive some advantage from the establishment of such a system. In very large businesses, for example, some time and trouble might on occasion be saved by being able to examine the register instead of making the usual inquiries of the firm itself or of others. But even in such cases an examination of the register would only be a sufficient substitute for personal inquiries where the credit or monetary reputation of persons named in the register happened to be known to the party making such examination. It is of no use to a business man, before he gives credit, to be told the name of a partner unless he also knows what he is "good for." This narrows down the possible advantage to a very small number of cases, and would certainly not of itself justify the petty annoyance which such a system would involve. Neither is an inquiry into the constitution of a firm by any means essential to an intending creditor. He knows, let us suppose, one or two members of the firm well, and believes there are other partners. If he gives credit to the firm, is he any the worse off when he finds there are no other partners? He is certainly very much the better off when he discovers that there is a substantial partner in the background.

How is trade or credit damaged by the existence of the dormant partner? He is already by law liable to his last penny for all the debts of the concern. He admits this, but prefers to remain in obscurity. Why drag him unwillingly to the light? If he asks that his liability should be limited, then register him by all means. It is clear that registration is essential to the establishment of limited partnerships. This, however, is a distinct question. What is now suggested is the wholesale and compulsory registration of all firms, but without any other alteration in the existing law. The question may fairly be asked how is it, when the law of partnership has been existing with slight variations for some centuries, that this proposed system of registration has not yet been established? This inquiry might lead us, further than we propose to go, to ask when is and when is not the compulsory registration of any class in the community justifiable?

Hitherto we have considered the question from what might be called the commercial point of view, but it may be as well to see what is the legal position of a creditor of a firm as regards notice of changes in the constitution of a firm under the present law. By this method some opportunity will be furnished of judging the legal effect of the proposed legislation. Changes in a firm, apart from a total dissolution and winding up of the business, mean the outgoing of an old partner or the incoming of a new partner. Now the incoming of a new partner only affects the partnership creditor to this extent, that such incoming partner becomes liable with the other partners in respect of all debts incurred by the firm after the date of his admission. The creditor is, therefore, not entitled to any notice of this fact, although information of it would probably reach him. His security is increased whether he is or is not aware of this addition to the firm. The case of an outgoing partner is of course different. Except when the change is occasioned by death or bankruptcy, persons dealing with the firm are entitled to notice of any change in the constitution of the firm. An advertisement in the *London Gazette* is sufficient notice to all persons who had not previously had dealings with the firm (Partnership Act, 1890, s. 36). In the case of customers of the firm it is usual, if not necessary, to give them express notice of any change. Such is the present system. Is registration proposed as an addition to or in substitution for the existing practice? In either case it is open to objection. If the former, then an additional burden is added to the duties of partners; if the latter, instead of finding the notice in a recognized medium or receiving express notice, as the case may be, the intending creditor has before each transaction to search the register.

There is another feature in the proposed scheme which has not yet been referred to. The Bill is not confined to the compulsory registration of partnership firms, but affects a large number of individual traders and professional persons. It proposes to register "every person carrying on business, &c., under any firm name consisting of or containing any name or addition other than the full or the usual name of that person." What does it matter to others under what name a business is carried on, so long, of course, as there is no fraudulent imitation of the name of any other business? Is it objected to on the ground of deception? Who is likely to be deceived by the present system? No business man, when he sees that a business is carried on by "Brown & Co.," rushes to the conclusion that two or more persons, of whom one is named Brown, carry on such business in partnership. Neither is his moral or commercial sense severely shocked when he discovers that the business is in fact carried on by one person alone, whose name is Smith. If he gives credit to "Brown & Co." without inquiry, he has ample opportunity for making such inquiry when he wishes to enforce payment of his debt. He can sue for his debt against "Brown & Co." whether the business is carried on by two or more persons in partnership or by one person alone. If the business is a partnership, he can apply by summons to a judge for a statement of the names of the partners (R. S. C., ord. 16, rr. 14, 15). We admit that this branch of legal practice is at present in an unsettled state, but think that a revision of the rules is a better remedy than registration, which, after all, could only be *primâ facie* evidence of the constitution of the firm. Even so it is difficult to see the advantage to the creditor. Under a system of registration the burden of proving that those on the register were not the actual partners would be cast upon him instead of, as now, upon his debtor or debtors, who have to state, generally upon oath, who are their co-partners.

If you compel partners to be registered, why not compel other debtors who stand to each other in the relation, say, of principal and agent or principal and surety? Why not register any two or more persons who are liable in respect of the same debt? The analogy of registration of companies is clearly a false one. These are the creation of statute, and as such become entitled to certain rights accorded by that statute, and registration is a necessary condition to the claiming of such rights.

In our opinion, the proposed measure is an unnecessary, and therefore unjustifiable, interference with the ordinary methods of conducting business.

SUCCESSION DUTY ON SALE UNDER THE SETTLED LAND ACT.

Last week we printed a letter (*ante*, p. 257) from a correspondent who stated that real estate was sold by a tenant for life under the powers of the Settled Land Act, and that on his death the purchaser was called upon to pay succession duty. This claim is so opposed to the settled practice of conveyancers that we cannot help thinking (for the sake of the Board of Inland Revenue we may say *hoping*) that our correspondent was but imperfectly acquainted with the facts, and that it will turn out, on further investigation, that the sale was not made under the Act, but that it was a sale by the tenant for life and remainder-

man according to their respective interests, in which case duty would clearly be payable. The letters we print elsewhere shew that the opinion of the authorities has hitherto been in accordance with that we expressed last week. As, however, some of our readers are perhaps not very familiar with the Succession Duty Act, we proceed to advance reasons why, in our opinion, the claim stated by our correspondent to have been advanced on behalf of the Crown is wholly untenable.

While the questions whether in any particular case succession duty is payable, and, if payable, at what rate it has to be calculated, may be—nay, often are—of considerable difficulty, the principles laid down by the Succession Duty Act (16 & 17 Vict. c. 51) are fairly easy to be understood. To state them shortly, they are as follows:—

(1) Every disposition or devolution by law whereby a person becomes beneficially entitled to property, either at law or in equity, on death, confers on him a "succession"; he is called a "successor," and the person from whom he derives the property is called the "predecessor" (see sections 2 to 8 inclusive).

(2) Duty is to be paid in respect of a succession at a rate depending upon the relationship between the predecessor and the successor (see sections 10 to 14 inclusive).

(3) Where property comprised in a succession has, before the successor becomes entitled to it in possession, become vested by alienation by the successor in another person, duty is payable at the same rate and at the same time as if no alienation had been made, and as if the successor had been alive when the property fell into possession (see section 15).

This third proposition is not very easy to understand. All that it means is this, that if the person entitled to a reversionary interest alienates it, and afterwards it falls into possession under such circumstances that duty would have been payable if he had not alienated it, duty is payable exactly in the same manner as if he had not alienated it but had succeeded to it.

(4) The duty is a first charge on the interest of the successor in real property, and on his interest in personal property so long as it remains in the hands of his trustees. Where the successor has power of sale over real estate, the charge of duty is not to prevent him from exercising his power, and the duty is to be charged substitutively on the property arising from the exercise of the power (see section 42).

It will be observed, therefore, that in order to entitle the Crown to duty, a person must die, and there must be some property, either real or personal, to which the successor becomes beneficially entitled on his death, or, if the successor has aliened his expectant interest before it falls into possession, some property to which he would have become entitled if he was alive and had not aliened it.

The cases that occur in practice are the following (we assume in each case that Blackacre is settled on A. for life, with remainder to B. in fee):—

First, let no dealings take place with Blackacre during A.'s life, and let B. survive A. In this case B. succeeds to Blackacre on A.'s death, and duty is payable by him on his succession.

Secondly, let A. sell his life interest, and let B. survive A. In this case B. succeeds to Blackacre on A.'s death, and the duty is payable.

Thirdly, let B. alienate his expectant interest to C. in A.'s lifetime. In this case C. has to pay on A.'s death the same duty that B. would have paid if he had survived A., and had not alienated his life interest: *Solicitor-General* v. *Law Reversionary Interest Society* (L. R. 8 Ex. 233).

Fourthly, if A. sells his life interest and B. sells his expectant interest, the purchaser of B.'s interest has to pay duty on A.'s death.

In all the above cases, the property settled, Blackacre, remains subject to the settlement at the time of A.'s death, and is the property comprised in the "succession"; it is the thing that passes to the successor, and therefore it becomes charged with the duty under section 42.

We now come to another class of cases—viz., where, prior to A.'s death, Blackacre has ceased to form part of the settled property; in this case it cannot be included in the "succession," no duty is payable in respect of it, and it is not chargeable with duty. The question whether Blackacre is chargeable with duty is entirely different from the question which is often confounded with it—namely, is any property chargeable in substitution for Blackacre with duty on A.'s death. The cases that occur in practice are the following:—

First, A. may, under a power either conferred by the settlement or by statute, dispose of Blackacre without receiving any property in return; in other words, he may give it away. Examples of express powers of this nature will be found at 2 K. & E. Comp. 625, 3 Dav. Prec. 1211.

In this case, on A.'s death B. does not succeed to the property disposed of by A.; it is not comprised in B.'s succession, and therefore no duty is payable in respect of it.

Cases of considerable difficulty may occur where a statute—for instance, the Places of Worship Sites Act, 1873 (36 & 37 Vict. c. 50)—conferring power on a tenant for life to give and convey land for a specified purpose, provides that the concurrence of the next remainderman in fee or in tail is necessary to the validity of A.'s grant. The question is whether the property passes from both A. and B., in which case, on A.'s death, duty might be payable as on a transmitted succession under section 17, or whether the concurrence of B. is merely a condition precedent to the exercise of the power, in which case the property passes from A. alone, and no duty would be payable on his death.

Secondly, A. may dispose of Blackacre under an express power of sale or exchange, inserted in the settlement, and operating either so as to pass the legal estate or so as to pass the equitable interest only.

In whatever manner A.'s power of disposition operates, B. does not succeed to any beneficial interest in Blackacre on A.'s death, hence there is no succession as regards Blackacre, and no duty is payable in respect of or is charged on it. On the other hand, on A.'s death B. will succeed to the beneficial interest in the property representing the proceeds of sale of or taken in exchange for Blackacre, and therefore that property is comprised in B.'s succession, and will be liable to duty.

The effect of a sale under an express power was discussed in *Re Warner's Settled Estates* (17 Ch. D. 711). That was the case of a sale under the Settled Estates Act. JESSEL, M.R., in his judgment, said: "I will consider the ordinary case of a power of sale under a power contained in a settlement. The effect of the exercise of the power is to revoke the uses, and consequently there is no succession left, there is nothing on which the duty can be charged, and, if there were no succession duty on personal property, the land would be free and the purchase-money too, but where there is a power of sale and a trust to lay out the money in the purchase of land, in the meantime until so laid out, it is a settlement of the purchase-money. In this way the Crown takes the duty out of the purchase-money, as it would take it in respect of the land when the permanent investment is made. But the settlement of the land originally settled is entirely destroyed by the overriding power contained in the settlement itself, and with the destruction of the settlement the right to duty in respect of the land originally comprised in it goes. That being so, there would be no duty in respect of the land in the hands of the purchaser."

Thirdly, A. may sell Blackacre under the power vested in him by the Settled Land Act, 1882.

The reasoning of the Master of the Rolls is applicable to this case. The effect of the conveyance by A. is to vest Blackacre in the purchaser discharged from all the limitations of the settlement. The result is that at A.'s death Blackacre is not comprised in the settlement; it is not subject to a disposition which creates a succession, so that the Crown has no claim for duty in respect of that land; but the purchase-money, and the investments for the time being representing it, become subject to a disposition under which, at the death of the tenant for life, there is a succession, and therefore that money and those investments are liable to duty.

Mr. Justice Jeune has accepted an invitation from the members of the Parliamentary Bar to a complimentary dinner on Saturday, March 7. Mr. Pope, Q.C., will preside.

REVIEWS.

THE COMPANIES ACTS.

THE LAW AND PRACTICE UNDER THE COMPANIES ACTS, 1862 TO 1890, AND THE LIFE ASSURANCE COMPANIES ACTS, 1870 TO 1872. CONTAINING THE STATUTES AND THE RULES, ORDERS, AND FORMS TO REGULATE PROCEEDINGS. By H. BURTON BUCKLEY, M.A., Q.C. SIXTH EDITION. Stevens & Haynes.

Externally Mr. Buckley's book has undergone a startling change. The sober brown, upon which for so many years the eye has peacefully rested, has been exchanged for a crimson binding, and in this new dress the sixth edition will be a conspicuous object—in court and in chambers. Internally no corresponding change has been made. The most important point, of course, is the manner in which the recent legislation has been treated, and here we must confess to being somewhat disappointed. The Companies (Winding-up) Act, 1890, is left almost bare of comment, and although it may be wise to leave time and circumstances to discover the difficulties in it, yet we should have expected a treatment of the matter in some measure proportionate to its importance. Of course the new provisions are referred to in the corresponding part, Part IV., of the Act of 1862, but even here it seems that more assistance might have been given. Section 13, for instance, of the new Act authorizes the making of general rules for transferring to the liquidator the powers and duties conferred on the court by sections 91, 98, 99, 100, 102, and 107 of the Act of 1862; but while, under these various sections, a reference is of course given to section 13, we can find no indication of the extent to which the transfer has actually been made. To ascertain this the reader must turn to the rules themselves (pp. 748—750), and investigate the matter unassisted by Mr. Buckley. More attention has been paid to the Directors' Liability Act, 1890, and here a useful note is appended to section 3 (p. 635), in which the general effect of that section, the leading one in the statute, is very neatly and compendiously given.

Turning to the cases which have been decided since the date of the last edition (1887), it will be found that these embrace a considerable number of interesting topics. With regard to the qualification shares of directors, *Wheal Buller Consols* (36 W. R. 723, 38 Ch. D. 42, referred to at p. 51) has saved directors from being held to have accepted the shares by reason of provisions contained in the articles, and *Bainbridge* v. *Smith* (37 W. R. 594, 41 Ch. D. 462) has thrown doubt upon the meaning assigned by Jessel, M.R., to the requirement that the director must hold them "in his own right" (p. 56). The probable construction now is that he must be beneficially entitled. The question of the effect of a forged transfer as against the true owner of shares has been raised (p. 82) in *Barton* v. *London and North-Western Railway Co.* (38 W. R. 197, 24 Q. B. D. 77) and *Barton* v. *North Staffordshire Railway Co.* (36 W. R. 754, 38 Ch. D. 458); and though these cases add nothing as to the liability of the companies to the transferees, an important decision on the effect of "certification" was given in *Bishop* v. *The Balkis Co.* (38 W. R. 750, 25 Q. B. D. 77). In this latter case Mr. Buckley's reference (p. 95) is only to the *Weekly Notes*. In spite of recent cases, such as *Levy* v. *The Abercorris Co.* (36 W. R. 411, 37 Ch. D. 260) and *Topham* v. *The Greenside Co.* (36 W. R. 464, 37 Ch. D. 281), it is still possible to say that "no one seems to know exactly what 'debenture' means" (p. 169); but since the decision last week in *Re The Standard Manufacturing Co.* (*Limited*) (*ante*, p. 258) less interest attaches to Mr. Buckley's somewhat vague criticism (p. 171) on *Reed* v. *Joannon* (25 Q. B. D. 302), with reference to the application to debentures of the Bills of Sale Act, 1878. The right of debenture-holders, who have a power to appoint a receiver, to exercise this in opposition to the liquidator was affirmed (p. 266) in *Pound, Son, & Hutchins* (38 W. R. 18, 42 Ch. D. 402), while *Lee* v. *Neuchatel Asphalte Co.* (37 W. R. 321, 41 Ch. D. 1) settles that there is no obligation to replace wasted capital before the declaration of a dividend, and explains the true distinction between capital and revenue accounts (p. 513). But the strictness with which a company is prevented from in any way interfering with its capital is shewn by *Almada and Tirito Co.* (36 W. R. 593, 38 Ch. D. 415), prohibiting the issue of shares at a discount (p. 560), and by *Faure Electric Co.* (37 W. R. 116, 40 Ch. D. 141), in which Kay, J., held the payment of brokerage to a broker for placing shares to be an improper application of capital (p. 562).

Where cases are to be found in the authorized law reports, the references appear to be given to these alone, and the tendency to ignore other reports has led the author occasionally to overlook a useful authority. Thus *Re Liverpool Household Stores Association* (62 L. T. 873, 59 L. J. Ch. 616) contains an elaborate review of the authorities on the liability of directors for acts done *ultrà vires*, and *Re Lennox Publishing Co.* (*Limited*) (62 L. T. 791) illustrates the impossibility of repudiating shares unless immediate measures to do so are taken. But neither of these cases appears to be referred to. In general, while the old portion of the book has been carefully re-edited, somewhat too little prominence appears to have been given to the changes effected by the recent legislation, and a greater change will probably have to be made in the next edition when this legislation has been for some time in actual practice.

WINDING-UP PRACTICE.

THE COMPANIES WINDING-UP PRACTICE. THE COMPANIES (WINDING-UP) ACT AND RULES, 1890, AND PART IV. (WINDING-UP) OF THE COMPANIES ACT, 1862, WITH FORMS, SCALES OF COSTS, FEES, AND PERCENTAGES; DIRECTORS' LIABILITY ACT, 1890; LORD CHANCELLOR'S ORDERS; BOARD OF TRADE ORDERS AND FORMS, AND NOTES THEREON. By M. MUIR MACKENZIE and C. J. STEWART, Official Receiver under the Companies (Winding-up) Act, 1890, Barristers-at-Law. Shaw & Sons.

This book, giving, as it does, special prominence to the new procedure in winding up, admirably supplements Mr. Buckley's. The type in which the statutes and rules are printed is bold and distinct, and numerous notes are inserted, explaining the effect both of the old and the new legislation. Added to this, the volume is of a convenient size for carrying about, and its utility is increased by the inclusion of all the forms and orders relating to winding-up proceedings. In their preface the authors say they have aimed at producing a practical guide to the new practice in winding up, and this aim has certainly been successfully attained. The work will not replace the standard authorities, but it will be found to give a very clear and useful epitome of the legislation now in force.

BOOKS RECEIVED.

Patent Law and Practice. By ROBERT FROST, B.Sc., Barrister-at-Law. Stevens & Haynes.

The Equitable Doctrine of Election. By GEORGE SERRELL, M.A., LL.D., Barrister-at-Law. Stevens & Sons, Limited.

Handy Assurance Manual. By WILLIAM BOURNE, F.S.S. Liverpool: W. Bourne.

The Complete Annual Digest of every Reported Case. Edited by ALFRED EMDEN, Barrister-at-Law. Compiled by HERBERT THOMPSON, M.A., LL.M.; assisted by W. A. BRIGG, M.A., LL.M., Barristers-at-Law. William Clowes & Sons, Limited.

CORRESPONDENCE.

SUCCESSION DUTY ON SALE UNDER SETTLED LAND ACT.

[*To the Editor of the Solicitors' Journal.*]

Sir,—The information that a claim has been made by the Inland Revenue authorities under the circumstances detailed in the letter in your last issue, signed "A Subscriber," may well take the profession by surprise.

The point raised by the claim came under my notice in a case in which I recently acted for a client who was taking a conveyance of real estate from a vendor tenant for life, selling under the powers conferred by the Settled Land Act, 1882. In investigating the title, I sent in a requisition to the effect that the liability to succession duty that would attach on the death of the vendor tenant for life should be discharged, or undertaken to be discharged, before the completion of the purchase. The vendor's solicitors thereupon communicated with the Inland Revenue authorities on the matter, and applied to have the duty that would be payable on the death of the tenant for life commuted under section 41 of 16 & 17 Vict. c. 51. The reply to this application was produced to me before the purchase was completed, and clearly sets forth the view then taken by the Inland Revenue authorities. They held that as the sale in question was being effected by the tenant for life, by virtue of powers conferred by the Settled Land Act, 1882, the presumptive charge for succession duty was shifted from the property sold to the proceeds arising from the sale, and that the purchaser was consequently not concerned to see to the satisfaction of the claim; adding that there appeared to be no reason in this case to justify any exercise by the commissioners of the powers conferred on them by section 41 of 16 & 17 Vict. c. 51.

The facts, so far as they are disclosed by "A Subscriber's" letter, unquestionably correspond with those in the case I am now calling attention to, and in which, as I have shewn, the Inland Revenue authorities coincided entirely with the view of the law, on this point, expressed by the eminent conveyancers you refer to in the note dealing with the subject in your last issue.

February 17. A COUNTRY SOLICITOR.

[*To the Editor of the Solicitors' Journal.*]

Sir,—I have read the letter in the issue of the 14th inst. signed "A

Subscriber," and your observations thereon, as to which the following information may be of use.

In 1887 clients of mine sold portions of some freehold properties belonging to them in undivided shares.

Some of the shares (*a*) belonged to a lady during her life and widowhood, with remainder to her children; and the sale of these was effected by the tenant for life and her children, who were all of age. As a matter of arrangement, the trustee of the will devising the shares, and which will contained no trust or power of sale, joined to receive the sale money, to be held on trusts corresponding with those declared by the will with regard to the land.

The remaining shares (*b*) belonged to another lady during her life and widowhood, with remainder to her children, but, these children being minors, the sale was effected by the tenant for life under the powers of the Settled Land Acts, trustees who had been appointed under these Acts joining to receive the sale money.

As I had found considerable diversity of opinion amongst solicitors as to the liability of purchasers to see to the payment or commutation of succession duty in cases of this kind, I thought it a convenient opportunity for obtaining a definite statement of the views of the Inland Revenue authorities, and I, therefore, laid the whole facts before the Controller, who replied as follows:—

As to (*a*): "As the property devised by the testator's will to his wife during her life or widowhood has been sold by her and the persons entitled on the termination of her interest by right of ownership, the duty which will be payable on her death or remarriage will be a charge upon the property, which it will follow into the hands of a purchaser, and the only way to get rid of this charge is to have the duty commuted."

And as to (*b*): "Inasmuch as the sales are being effected under the provisions of the Settled Land Acts, and the proceeds are to be held upon the same trusts as the land sold, there is no need to commute duty. The duty will be chargeable on the termination of the interest of the testator's widow according to the state of the facts at that time—that is, upon the unsold land, and the surplus proceeds of the land sold or the investments representing it." H. D. B.

ORIGINATING SUMMONSES IN THE QUEEN'S BENCH DIVISION.

[*To the Editor of the Solicitors' Journal.*]

Sir,—I should be glad to be allowed to make a few remarks on this subject, as it appears to me that both the writer of the letter in your last issue and the writer of the article in your issue of the 31st of January have failed to appreciate the true position of the question as regards some of its most important bearings.

It may well be doubted whether the framers of the rules under the Judicature Acts contemplated the existence of originating summonses on the common law side of the court.

In the first place, previous to the Judicature Acts, an originating summons was exclusively a chancery proceeding, and it may well be contended that, had the intention been to introduce such an important novelty into the Queen's Bench practice, very clear words to that effect would have been used, and rules regulating the new practice promulgated. But this has not been done. True, the words "originating summons" are used in order 54 in rules which apply to both chancery and common law, but the set of rules which prescribe the practice to be followed in the case of originating summonses (order 55) apply to the Chancery Division only, and there are no rules prescribing the practice for Queen's Bench originating summonses. This is a strong argument for the view that an originating summons was intended still to be exclusively a chancery proceeding.

Your correspondents emphasize the fact that, as regards Queen's Bench originating summonses, no reference number is given, and no entry of the proceedings made in the cause-book. But why should this be done? The rules do not prescribe it, and if a new rule were made directing it to be done, it would merely have the effect of putting litigants to useless trouble and expense, and of multiplying unnecessary processes for the mere sake of gratifying a barren desire for "uniformity of practice."

Queen's Bench originating summonses (so called), unlike most of those in chancery, are nearly always "isolated applications," which cannot be said to "commence proceedings" in the sense contemplated by the interpretation order (ord. 71, r. 1). They are such applications as the following:—For solicitor to deliver up papers of his client; to deliver or tax solicitor's bill; stakeholder interpleader, where no action brought; applications under section 17 of the Married Women's Property Act; under section 14 of the Conveyancing Act, 1881; to vary entry at Stationers' Hall; to enter satisfaction on bill of sale where consent refused; applications under the Election Petitions and Municipal Elections Acts, &c. A mere perusal of this list will shew the absurdity of applying to such cases the formalities of process incident to an ordinary action; and this was obviously the view taken by the practice masters when they made the practice rule No. 7 (Ann. Prac., 1890-1, 1218).

In furtherance of their contention that Queen's Bench originating summonses should be put on the same footing as those in the Chancery Division, your correspondents instance such cases as applications under the Married Women's Property Act and the Conveyancing Acts. But such applications on the common law side are extremely rare, and it would surely be highly inexpedient to introduce an important alteration in practice for the sake of meeting very exceptional cases.

Again, the writer of the letter in your last issue says that no record is kept of the important orders he refers to. In answer to this I would refer him to practice rule No. 20 (Ann. Prac., 1890-1, 1228), which directs that all important orders are to be recorded.

To sum up, I maintain that if the changes advocated were brought about, they would *not* conduce to uniformity of practice, and that if they did, such uniformity would be purchased only at the cost of increased expense to the suitors, of unnecessary delay, and of the increase of unnecessary processes in proceedings which are at present cheap, simple, and expeditious.

The practice in these matters in the Queen's Bench Division, whatever slight anomalies there may be in it, does, in effect, work well, and many would be of opinion, with the writer, that it would be far better, as regards the matters in question, that the Chancery practice should be made to conform to the Queen's Bench rather than the Queen's Bench to the Chancery practice. V.

SALES UNDER EXECUTIONS.

[*To the Editor of the Solicitors' Journal.*]

Sir,—The new rule 8 [R. S. C. (Sales under Executions), *ante*, p. 120] says that the sheriff shall forward to the applicant a list of the names and addresses of every person at whose instance any other writ of execution against the goods of the debtor has been lodged with him. Does this mean executions in the hands of the sheriff at that particular time, or does it mean executions which he may have had at any previous time, and which may or may not have been paid off? HARVEY.

CASES OF THE WEEK.

Court of Appeal.

Re **THE HALIFAX SUGAR REFINING CO. (LIM.)**—No. 2, 13th February.

COMPANY—WINDING UP—CONTRIBUTORY—PAYMENT FOR SHARES IN CASH—ISSUE OF SHARES AS FULLY PAID UP—NON-REGISTRATION OF CONTRACT—ESTOPPEL BY REPRESENTATION IN CERTIFICATES—PRINCIPAL AND AGENT—NOTICE TO AGENT—COMPANIES ACT, 1867, s. 25.

This was an appeal from a decision of Stirling, J., that the executors of Hugh M'Calmont must be placed upon the list of contributories in the winding up of the above company in respect of 1,200 shares which were transferred to him on the 31st of January, 1885. M'Calmont was a partner in a firm of M'Calmont Brothers. A firm of Saunders, Needham, & Co., in which one Fraser was a partner, took part in the formation, in 1882, of the company, and in consideration of their services 1,200 £5 shares, credited as fully paid up, were, on the 6th of March, 1883, allotted to, or in trust for, the members of that firm. No contract in accordance with section 25 of the Companies Act, 1867, providing for the payment for the shares otherwise than in cash, was filed with the Registrar of Joint-Stock Companies; but certificates of the shares, which were therein represented as having £5 paid up in respect of each share, were issued to the allottees. In March, 1884, M'Calmont, who was already the holder of some shares in the company, was applied to by Saunders, Needham, & Co., or by Fraser (who was then the chairman of the company), to take some additional shares. M'Calmont, in order to assist him in deciding whether he would do so, directed one Gardner, the head clerk of his firm, to investigate the financial position of the company. Gardner did this, and made an analysis of the balance-sheet of the company for the year ending the 31st of December, 1883. It appeared from this balance-sheet that, at the date to which it related, the capital of the company consisted of 3,340 £5 shares fully paid up, and 18,100 £5 shares on which only £4 per share had been paid up. With reference to these 18,100 shares Gardner made some notes at the time, in which no account was taken of the 3,340 shares. In cross-examination on the present application he said: "I only took into consideration shares on which £4 had been called. I did not take into consideration shares on which £5 nominal had been paid, probably because the £5 shares had nothing paid on them. I have very little doubt that I knew that." On the 14th of March, 1884, in consequence of Gardner's investigation, M'Calmont agreed to take 2,000 additional shares in the company. In May, 1884, M'Calmont Brothers agreed to lend to Saunders, Needham, & Co. £30,000 on certain securities, which included the 1,200 shares in question. The evidence shewed that, down to the 28th of January, 1885, the certificates for the 1,200 shares remained in the hands of Saunders, Needham, & Co.; and there was no evidence that these certificates were produced to M'Calmont, or to anyone on his behalf, previously to the advance of the £30,000. In January, 1885, Saunders, Needham, &

Co. applied to M'Calmont Brothers for a further advance. They refused to comply with this application, and required that the securities for the former advance, including the 1,200 shares in question, should be transferred into the name of Hugh M'Calmont. Transfers, dated January 31, 1885, were accordingly executed to him. The certificates of the shares were handed over to one Phillips, another clerk of M'Calmont, and the transfers were duly registered in the books of the company on January 31, 1885. The company being in liquidation, the liquidator now sought to make M'Calmont's executors liable as a contributory in respect of the 1,200 shares, on the ground that M'Calmont had, or must be taken to have had, knowledge or notice at the time, when the advance of £30,000 was originally made and the transfers taken, that the shares were not fully paid up in cash. *Re London Celluloid Co.* (39 Ch. D. 190) was relied on. The executors denied that M'Calmont had any such knowledge or notice, and relied on *Burkinshaw* v. *Nicolls* (3 App. Cas. 1004). Gardner and Phillips were two of the executors. Phillips deposed that he had no notice or knowledge, at the time when he got the transfers executed, that the 1,200 shares had not been duly paid up in full, and that he believed them to have been fully paid up. He said that if he had had any notice that the shares had not been fully paid up, or that they were issued so as to require a registered contract to make them legally fully paid up, he would not have presented the transfers for registration. Gardner deposed that he had no notice, at the time of the application for the loan, or until after the transfers had been effected, that the shares had not been duly paid up in full, or required a registered contract to make them fully paid up, and that he believed them to have been duly paid in full in cash. But on cross-examination he admitted that in May, 1884, it passed through his mind that the 1,200 shares were part of the 3,340 shares which had not been paid up in cash. Stirling, J., held that Gardner's knowledge that the shares were not fully paid up must be imputed to M'Calmont, and that, consequently, his executors must be placed upon the list of contributories.

THE COURT (LINDLEY, LOPES, and KAY, L.JJ.) affirmed the decision.

LINDLEY, L.J., said that the allegation of the executors was that their testator had given value for the 1,200 shares, and had no notice that they were not fully paid up. It was conceded that the shares were not fully paid up. The company had no right to say that £5 had been paid up on these shares, when that sum had not been paid, and there was no registered agreement with regard to them which would make that statement innocuous. If M'Calmont was a *bonâ fide* purchaser for value without notice, *Burkinshaw* v. *Nicolls* shewed that neither he nor his executors could be made contributories, notwithstanding the 25th section of the Companies Act, 1867. It was necessary for the liquidator to shew that M'Calmont had notice that the shares were not fully paid up. That M'Calmont had no actual knowledge of this fact was very likely true; but the question was, What was the knowlege of his agents? It was clear that Gardner knew in March, 1884, that these shares were not fully paid up in cash, and there was no reason for supposing that the knowledge which he then acquired was not present to his mind in May, 1884, when he received the letter from Saunders, Needham, & Co. When Phillips completed the transaction, what was his position? It was said that Phillips was not a mere clerk, but was commissioned to see this thing properly carried through. Phillips said that he thought the shares were paid up in cash. But M'Calmont must be treated as affected with the knowledge of Gardner that the shares were not paid up in cash, and there was no representation by the company that there was a registered contract. LOPES, L.J., concurred. KAY, L.J., said that it was plain from Gardner's cross-examination that he knew the shares had not been paid up in cash. That knowledge must be imputed to him in May, 1884; and he also said that he did not believe there had been a registered contract which would have obviated the necessity for payment in full. It was impossible to resist the conclusion that the agent's knowledge ought to be imputed to M'Calmont, and he must be taken to have had constructive notice that these shares had not been paid for in cash, and that there was no registered agreement in respect of them.—COUNSEL, *Sir Horace Davey*, Q.C., *Buckley*, Q.C., and *J. T. Prior*; *Cracknanthorpe*, Q.C., and *O. Leigh Clare*. SOLICITORS, *J. & R. Gole*; *Johnson, Bubb, & Johnson*.

Re **LAWRENSON, PAYNE-COLLIER** *v.* **VYSE**—No. 2, 13th February.

WILL—CONSTRUCTION—MARRIED WOMAN—RESTRAINT ON ANTICIPATION—GIFT OF ANNUITY AND INCOME OF RESIDUE TO MARRIED WOMAN FOR LIFE—"ANNUITY" TO BE SUBJECT TO RESTRAINT ON ANTICIPATION.

The question in this case was, whether a direction contained in a will, that an annuity thereby bequeathed to a married woman for her life was to be for her separate use, without power of anticipation, extended also to the income of a share of the residue of the testator's estate which was also given to her for her life. The testator directed that his trustees should stand possessed of his residuary estate, upon trust out of the income thereof to pay an annuity of £300 to Mary Lawrenson for her life, an annuity of £300 to Georgina Lawrenson for her life, and an annuity of £600 to Jane Aynsworth for her life. And the testator directed that, in case his two nieces Jemima Aynsworth and Agnes Payne-Collier should jointly survive Georgina Lawrenson and Jane Aynsworth, his trustees should pay the annual sum or sums payable to each of them in equal shares to his said two nieces from and after the respective deaths of the said annuitants, during their joint lives, and the whole of the said annual sum or sums to the survivor of them during her life. And, subject to the trusts aforesaid, and in addition to all other benefits thereinbefore mentioned, the trustees were to hold the residuary estate upon trust to pay the remainder of the annual income thereof as to one moiety to his niece Jemima Aynsworth during her life, and as to the remaining moiety to his niece Agnes Payne-Collier during her life. And the testator directed that "the several annuities hereinbefore bequeathed" should be for the respective separate use of the annuitant, without power of anticipation. The question (raised on behalf of Mrs. Payne-Collier) was, whether her share of the income of the residue was subject to the restraint on anticipation, as well as the annuity bequeathed to her by the will. Pearson, J. (in 1885), held that the restraint extended to the income of residue, as well as to the annuity. His order was not drawn up till December, 1890. An appeal was now brought by Mrs. Payne-Collier.

THE COURT (LINDLEY, LOPES, and KAY, L.JJ.), affirmed the decision.

LINDLEY, L.J., said that, having regard to the testator's intention, he had come to the same conclusion as Pearson, J. The share of the income of the residue was given by way of increase to the annuity, and no reason, so far as it appeared, could be given why the restraint on anticipation should have been imposed on the one and not on the other. LOPES and KAY, L.JJ., concurred.—COUNSEL, *Cozens-Hardy*, Q.C., and *C. Macnaghten*; *Maidlow*. SOLICITORS, *Mear & Fowler*; *Taylor, Stileman, & Underwood*.

High Court—Chancery Division.

PERRY *v.* **EAMES AND OTHERS**—Chitty, J., 17th February.

PRESCRIPTION ACT, 1832 (2 & 3 WILL. 4, c. 71), ss. 1, 2, 3—EASEMENT—ACCESS OF LIGHT—PREROGATIVE OF CROWN—LEGAL ESTATE IN TRUST FOR CROWN—CUSTOM OF LONDON.

In this case the question arose whether the Crown is bound by the Prescription Act (2 & 3 Will. 4, c. 71) in respect of rights or easements of light. It appeared that in 1820 a plot of land and buildings thereon in Basinghall-street, in the City of London, was purchased by the Crown, and conveyed to four subjects nominated by the Crown "in trust for his Majesty and his successors." The buildings were pulled down, and what was the old Bankruptcy Court erected thereon. In 1886 (the legal estate being then vested in the Commissioners of her Majesty's Works and Public Buildings) the land was sold to the defendant, who proceeded to erect buildings thereon, which the plaintiffs, who were lessors and lessees of neighbouring buildings, objected to as obstructing their ancient lights, and they claimed a right of access of light to their buildings over the site of the old Bankruptcy Court, subject only to the obstruction as formerly caused by that building. The defence was that the plaintiffs could not prescribe against the Crown, through whom the defendant derived his title. The plaintiffs submitted that the effect of sections 1 and 2 of the Prescription Act, which mentioned the Crown, should be read into section 3 of the Act, which dealt with rights of light, and they also drew a distinction between the rights of the Crown and the rights of subjects holding in trust for the Crown.

CHITTY, J., said that the argument of the plaintiffs was that the Crown was bound by necessary implication, although not mentioned in the 3rd section. It was true that the servient tenement was not expressly mentioned in the section, although the words "any local usage or custom to the contrary notwithstanding" at the end of section 3 could only have applied to the servient tenement. But it was wholly immaterial whether the servient tenement was mentioned or not. The circumstance was not one from which intention to bind the Crown could be inferred, and was not sufficient to raise any implication. As to any argument that the right to light fell within the words "or other easement" in section 2, he was clear that whatever easements might be included in those words, rights of access of light were not included therein. The right of light was dealt with exclusively by section 3 and the subsequent ancillary sections. By the Act the right to light as between subject and subject was acquired independently by simple enjoyment for the statutory period of twenty years without the statutory interruption, unless the enjoyment be by consent or agreement expressly made or given by deed or writing. If section 3 was contrasted with section 2, it would be found to cover, and more than cover, every case that could possibly fall within section 2. The statute provided a simpler mode for the acquisition of light than of other easements or rights. As to any evidence of a right existing before the Prescription Act, that was set aside by the custom of London (*Wynstanley* v. *Lee*, 2 Swans. 339). As to the plaintiffs' contention that the subjects of the Crown holding in trust for the Crown were bound, in ancient times it was not the practice to vest the legal estate in trust for the Crown, and so there was little or no direct ancient authority on the point. The second resolution in the *Magdalen College case* (11 Rep. 74b) appeared, however, to be large enough to cover it—viz., that where the king has any prerogative estate, right, title, or interest he shall not be barred of them by the general words of an Act of Parliament. *The Mersey Docks* v. *Cameron* (11 H. L. Cas. 443) (*per* Lord Cranworth) was likewise in point, as was also the judgment of Lord Blackburn in *Reg.* v. *M'Cann* (16 W. R. 397, p. 398, L. R. 3 Q. B. 141, p. 146). In the present case the Crown's absolute beneficial ownership for the purposes of the Act was expressly manifested by a public statute (1 & 2 Geo. 4, c. 115), and it was obvious that the mode of vesting the legal estate was merely done for convenience. The actions were dismissed, with costs.—COUNSEL, *Seward Brice*, Q.C., *E. Beaumont*, and *Stokes*; *Byrne*, Q.C., and *Butcher*; *Whitehorne*, Q.C., and *W. F. Hamilton*. SOLICITORS, *Munns & Longden*; *Emanuel Round & Nathan*; *Blakesley*; *H. C. Morris*.

Re **LONDON AND SUBURBAN CO-OPERATIVE STORES (LIM.)**—Chitty, J., 17th February.

PRACTICE—COMPANY—PROVISIONAL LIQUIDATOR—COMPANIES (WINDING-UP) ACT, 1890, s. 12—RULE 32.

In this case an application was made by a creditor and shareholder who had presented a winding-up petition for the appointment of a provisional liquidator to protect the assets and carry on the business of the

company, but without borrowing powers; and a question arose whether, under the Companies (Winding-up) Act, 1890, the proper person to be appointed was the official receiver, or whether rule 32 of the rules under the Act had no application to cases where the liquidator was to carry on the business of the company.

CHITTY, J., after directing the registrar to communicate with the official receiver, and receiving a reply from that officer expressing his willingness to act, appointed him provisional liquidator in the terms of the application.—COUNSEL, *Eve; Emden.* SOLICITORS, *Sweetland & Greenhill; Vallance & Vallance.*

SMITH *v.* **ANDREWS**—North, J., 12th February.

EVIDENCE—ADMISSIBILITY—ENTRIES IN PARISH RATE-BOOKS—ACTION TO ESTABLISH RIGHT OF SEVERAL FISHERY.

The plaintiff in this action claimed to be entitled to a right of several fishery in the River Thames, near Maidenhead, the river being navigable, but non-tidal, and he asked for an injunction to restrain the defendant from infringing his right by fishing at the place in question. In support of the plaintiff's title entries in old rate-books of the parish were tendered for the purpose of shewing that at the date of the entries the fishery was rated for the relief of the poor as private property, and that, therefore, the public could have no right to it. The books were produced from the custody of the master of the workhouse of the union in which the parish was situate. On behalf of the defendant it was contended that the entries were not admissible in proof of a private right.

NORTH, J., admitted the evidence, holding, on the authority of *Slater* v. *Hodgson* (9 Q. B. 727), that the books came from proper custody, and, on the authority of *Doe* v. *Seaton* (2 A. & E. 171), that the entries were admissible for the purpose desired. They were some evidence who was the owner or occupier of the property at the time.—COUNSEL, *Cozens-Hardy*, Q.C., *Willis Bund*, and *Stuart Moore; Henn Collins*, Q.C., and *Abinger.* SOLICITORS, *Tyrrell, Lewis, & Co.; Bernard Abraham & Co.*

THYNNE *v.* **SARL**—North, J., 17th February.

PRACTICE—FORECLOSURE—ORDER ABSOLUTE—ORDER FOR DELIVERY OF POSSESSION—IDENTIFICATION OF MORTGAGED PROPERTY—R. S. C., XLVII., 1, 2.

A question arose in this case as to the proper form of an order for the delivery of possession of mortgaged property by the mortgagor to the mortgagee on an order for foreclosure absolute being made. The order *nisi* provided that, upon default by the defendants in paying the amount which should be found due from them within the time appointed, they should be foreclosed of all equity of redemption in "the hereditaments comprised in the said mortgage." The defendants made default, and the plaintiffs then applied for an order of foreclosure absolute and an order for the delivery of possession of the property by the defendants to the plaintiffs. An order was made accordingly in chambers, the minutes of which, as delivered out by the registrar, provided that the defendants should stand absolutely foreclosed "of all equity of redemption in the hereditaments comprised in the said mortgage." The order proceeded to direct that the defendants should, within seven days after service of the order on them, "deliver to the plaintiffs possession of the said mortgaged hereditaments." When the plaintiffs' solicitors took the order to the Writ Department, in order to obtain a writ of possession, the official refused to issue a writ, on the ground that the order for delivery of possession did not sufficiently indentify the property, so as to enable a proper description to be inserted in the writ for the guidance of the sheriff. The registrar said that the order was in the ordinary form.

NORTH, J., said that the order, so far as it was an order for foreclosure absolute, ought to follow the terms of the order *nisi*. But in that part of the order which dealt with delivery of possession he could see no objection to adding (after the words "the said mortgaged hereditaments") the words "consisting of" and then inserting the description of the property contained in the mortgage deed. It was quite right that the order for delivery of possession should indicate the property of which possession was to be delivered. And it might, perhaps, be convenient in future to insert in orders *nisi* for foreclosure the description of the property contained in the mortgage deed.—COUNSEL, *Micklem.* SOLICITORS, *Trollope & Winckworth.*

THE EARL OF JERSEY *v.* **THE UXBRIDGE UNION RURAL SANITARY AUTHORITY**—Stirling, J., 13th February.

EXECUTION—ELEGIT—LAND OF LOCAL AUTHORITY—LIABILITY FOR PAST DEBT.

This was a motion on behalf of the Uxbridge Union Rural Sanitary Authority asking that a writ of *elegit*, issued in the above action on January 22, 1891, and directed to the sheriff of Middlesex, might be discharged or set aside, on the ground that the defendants could not now legally pay the debt, in respect of which execution had been issued, out of funds in their hands or out of rates to be raised, and that no execution could be issued against the property of the defendants in respect of a debt which they could not legally pay. The following were the material facts:—In 1885 Lord Jersey succeeded in an action for an injunction to restrain the defendants from discharging sewage into a watercourse on his property, and the defendants were ordered to pay his costs. For some reason or other, the costs were not finally taxed till April 25, 1890, when they were certified by the taxing master at £633 2s. 10d. Lord Jersey obtained a garnishee order *nisi*, attaching certain sums in the hands of the defendants' treasurer, in order to obtain payment of that amount on August 7, 1890; but on October 3 it was set aside by the vacation judge (Vaughan Williams, J.), on the motion of the defendants, on the ground that the sums in question, being sums raised to meet the expenses of the year 1890, were not liable to attachment, and that execution could not in any form be obtained on rates raised in 1890 to satisfy a judgment obtained in 1885. The plaintiff then issued the present writ of *elegit*.

STIRLING, J., held that this motion to set aside the writ of *elegit* was premature. It was too much to assume that, because Vaughan Williams, J., had (no doubt rightly) decided that the plaintiff was not entitled to be paid out of rates or moneys representing rates, there was no property of the defendants which could be made available for the payment of Lord Jersey's just debt. His lordship then referred to *Attorney-General* v. *Wilkinson* (28 L. J. Ch. 392, 29 *Ibid.* 41), which he held was not conclusive, as the injunction was there granted only in respect of the rates, and *Worrall Waterworks Co.* v. *Lloyd* (L. R. 1 C. P. 719), where it was held that the land belonging to a local board was liable to be taken under a writ of *elegit*, and which was *primâ facie* in favour of the plaintiff. It might cause a serious failure of justice in the present case if the plaintiff were not allowed to have an inquiry made by the sheriff under this writ of *elegit* in order to ascertain whether the defendants were not possessed of some property of such a character that it might be properly applied in payment of the plaintiff's debt. If it were not so, no doubt the plaintiff might have considerable difficulties in his way, but the present application to set aside this writ was premature, and must be dismissed, with costs.—COUNSEL, *Macmorran; Pollard* and *Hornell.* SOLICITORS, *Gamlin & Burdett*, for *Woodbridge*, Uxbridge; *Freshfields.*

ENGEL *v.* **THE SOUTH METROPOLITAN BREWING AND BOTTLING CO. (LIM.)**—Stirling, J., 13th February.

LANDLORD AND TENANT—DISTRESS FOR RENT—COMPANY—WINDING UP.

This was an application by a landlord for leave to prosecute a distress which he had levied on the defendant company's premises, a receiver of the assets of the company having been appointed after the bailiff was in possession under the distress.

STIRLING, J., held it was clear that, upon the facts of the case and the law as last laid down in *Underhay* v. *Read* (36 W. R. 75, 298, 20 Q. B. D. 209), this motion was unnecessary, and must be dismissed, with costs.—COUNSEL, *Alexander Young; Solomon.* SOLICITORS, *J. Holmes & Son; H. Montagu.*

ASHLING *v.* **BOON**—Kekewich, J., 12th February.

EVIDENCE—PROMISSORY NOTE—INSUFFICIENT STAMP—EVIDENCE FOR COLLATERAL PURPOSE—STAMP ACT, 1870, s. 54, SUB-SECTION 1.

The defendant in this action claimed to have made certain advances, and he tendered as evidence of one of the loans a promissory note for £40 which was stamped with a penny stamp only. It was admitted that the document was a promissory note and insufficiently stamped as such, but it was argued that, although it could not be admitted as a promissory note, it ought to be admitted as evidence of the receipt of the money.

KEKEWICH, J., said that the receipt of the money was of the essence of the promissory note, and that to admit it as evidence of the loan would not be to admit it for collateral purposes, but would be making it available in the very way that the Stamp Act, 1870, said should not be done. He, therefore, felt bound to reject it as evidence.—COUNSEL, *Renshaw*, Q.C., and *E. Bray; Marten*, Q.C., and *C. E. Jenkins.* SOLICITORS, *Harper & Battcock; W. B. Glasier*, for *J. S. B. Glasier*, King's Lynn.

High Court—Queen's Bench Division.

REEVE *v.* **GIBSON**—10th February.

PRACTICE—COSTS—SUM RECOVERED LESS THAN £10—STATUTORY RIGHT TO FULL INDEMNITY—DRAMATIC COPYRIGHT—3 & 4 WILL. 4, c. 15, s. 2—5 & 6 VICT. c. 97, s. 2—COUNTY COURTS ACT, 1888 (51 & 52 VICT. c. 43), s. 116.

This case raised a question as to the taxation of the costs of a successful plaintiff in an action brought under the Dramatic Copyright Act (3 & 4 Will. 4, c. 15) for penalties for the infringement of the copyright in a play. The action was brought in the High Court and £12 was claimed, being forty shillings in respect of each of six alleged performances of the plaintiff's copyright in a play called "The Area Belle." The defendants admitted their liability in respect of four performances, and paid £8 into court. The plaintiff took this sum out in satisfaction of his claim and applied to have his costs taxed on the High Court scale. The master refused so to tax them, and the plaintiff appealed to Pollock, B., in chambers, who referred the application to the court. The Act 3 & 4 Will. 4, c. 15, s. 2, provides that a person who has infringed the author's right by performing his play without leave shall be liable to the payment of an amount not less than forty shillings for each such representation, "together with double costs of suit." The Act 5 & 6 Vict. c. 97, s. 2, provides that the party who would have been entitled to such double costs shall receive instead thereof "such full and reasonable indemnity as to all costs, charges, and expenses incurred in and about any action, suit, or other legal proceeding as shall be taxed by the proper officer in that behalf." Section 116 of the County Courts Act, 1888 (51 & 52 Vict. c. 43), provides for the taxation on the county court scale of the costs of "any actions brought in the High Court which could have been commenced in a county court" where the plaintiff recovers "a sum of twenty pounds or upwards but less than fifty pounds" where the action is "founded on contract," or "a sum of ten pounds or upwards but less than twenty pounds" where the action is "founded on tort." In support of the application it was said that the action in the present case was founded upon a

statutory right, and neither on contract nor on tort, and section 116 did not apply. On the other side it was contended that the sums of forty shillings which were recoverable were damages for a tort, and that section 116 applied: *Adams* v. *Batley* (35 W. R. 437, 18 Q. B. D. 625); and that, in spite of the provisions as to costs in the Acts, the court had full discretion to deal with costs under ord. 65, r. 1.

WILLS, J., thought that the plaintiff was entitled to have his costs taxed in the High Court according to the statute, but the question was one of difficulty. The plaintiff had recovered this sum, not at common law, but by virtue of the statute under which he had brought the defendant before the court, and had obtained the sum through the process of the court—that was, through the machinery of order 22. Rule 7 of that order dealt with taxation of plaintiff's costs, but that meant costs in the ordinary sense, costs incidental to the main subject of relief, not costs specially given by a statute. Costs which were regulated by Act of Parliament must have been so dealt with on considerations of public policy. It was not necessary to consider why this distinction as to costs had been made; the only question was, Had there been such legislation? Then the amending Act said that instead of such costs the plaintiff was to have a full indemnity; that shewed that these were not costs in the ordinary sense. Ordinary costs were party and party costs, and a judge of the Queen's Bench Division had in an ordinary case no jurisdiction to give costs as between solicitor and client, or any costs different from those provided for by the Rules of Court, certainly not costs in the nature of a full indemnity. Where a plaintiff was ordered to pay solicitor and client costs, the taxation proceeded on the footing that the costs were reasonable costs for him to pay, whereas the costs due from the client to his solicitor might be unreasonable owing to the conduct of the client; where taxation took place under a direction such as that in the Act under discussion, the taxation was on a more liberal scale than in the case of a taxation of solicitor and client costs. Those were the principles on which the masters taxed. Therefore, it was clear that this direction was different from an ordinary award of costs to which the County Courts Act and the Orders of Court applied. It was not necessary to decide whether this was an action founded on contract or tort, but the view which had been expressed by Pollock, B., in a recent unreported case, that such actions were not founded on either contract or tort, seemed to be correct. Apart from that question, the plaintiff was entitled to what he asked for. VAUGHAN WILLIAMS, J., doubted whether these costs were so different from ordinary costs that section 116 of the County Courts Act and the Rules of Court would not apply. The court had, however, a discretion to order these costs to be paid. The pleadings and affidavits must be looked at to see if a case fell within the statute, and if it did these costs could be ordered. Here the sum recovered was liquidated damages, the amount of which was fixed by the statute, the case fell within the statute, and the costs ought to be taxed as the statute directed.—COUNSEL, *Henn Collins*, Q.C., and *Morton Smith*; *J. E. Bankes*. SOLICITORS, *Tilson*; *Brown & Woolnough*.

Bankruptcy Cases.

Ex parte **TOBIAS**, *Re* **TOBIAS & CO.**—Q. B. Div., 16th February.

BANKRUPTCY—DISCHARGE—ABSOLUTE REFUSAL—SECOND APPLICATION FOR DISCHARGE—RIGHT OF BANKRUPT TO APPLY DE NOVO—RIGHT TO APPLY FOR A REVIEW—BANKRUPTCY ACT, 1883, ss. 28, 104.

An important question was raised in this case as to the right of a bankrupt to make a second application for discharge. The debtor was adjudicated bankrupt in 1884, and applied for his discharge on October 31, 1884, which was refused. On October 17, 1890, the bankrupt applied *de novo* to the county court for an order of discharge, or in the alternative for an order reviewing the order of October 31, 1884. In the course of the hearing the bankrupt's counsel abandoned the application for a review, and the application *de novo* for a discharge was refused. The bankrupt now appealed.

CAVE, J., said that the case raised for determination the questions which were discussed, but upon which no decision was given, in the case of *Re Lloyd, Ex parte Lloyd* (6 Morrell's Bankruptcy Cases, 297), and the county court judge was right in regarding that case as no authority upon the point which alone came before him. Where upon the hearing of the application of the bankrupt the judge was of opinion that the applicant was not entitled to an absolute discharge, and also felt himself unable to fix a period of suspension, he might, in refusing to grant a discharge, reserve liberty to the bankrupt to apply again, and if he did so, the bankrupt might apply again in pursuance of the leave reserved as a matter of right, but having regard to the power of rehearing hereafter referred to, it would be more convenient that in such a case the judge should refuse the discharge absolutely. Where the discharge was absolutely refused, the bankrupt could not apply *de novo* as a matter of right, as was sought to be done in the present case, and the learned judge was justified, after the abandonment of the application for a review, in making the order which he did, and indeed he had no power to entertain the application, the refusal of October 31, 1884, having been, as he said, an absolute refusal. Was, then, the position of a bankrupt whose order of discharge had been refused, and rightly refused, on his first application an utterly hopeless one, and must he, no matter how exemplary his subsequent behaviour, be compelled to go through the remainder of his life as an undischarged bankrupt? The court would be very sorry to think that this was so, and it agreed with the county court judge that the refusal of a discharge was the very order above all others which might with advantage be considered after the lapse of time. The power of reconsidering an absolute refusal appeared to be conferred on the court by section 104 of the Bankruptcy Act, 1883, which provided that every court having jurisdiction in bankruptcy under the Act might "review, rescind, or vary any order made by it under its bankruptcy jurisdiction." This section gave the court a discretion of the widest and most far-reaching character, and when properly exercised it was so beneficial in operation, and so calculated to advance the ends of justice, that it ought not to be restrained by being construed in any niggardly spirit. One general, although not invariable, rule had been laid down for guiding the court in the exercise of its discretion under this section—namely, that the court should not grant a rehearing where the only object of the applicant was to obtain another opportunity for appealing from the decision of the judge when he had let the time for appealing from the original decision go by. The practice of fixing a limit of time on the powers to appeal was derived from the opinion that, where litigants had gone to trial, and the court had decided between them, it was inexpedient that the defeated party should be allowed to reopen the litigation at any distance of time. In such a case as the present, however, where the refusal of the discharge operated as a punishment on the bankrupt, there could be no reason why the punishment should not be remitted at any distance of time if it could be shewn that the object of the punishment had been effected. There could be no doubt that the judge was at liberty to hear an application to renew the order of the 31st of October, 1884, if he thought a *primâ facie* case was made out for such an indulgence. The application for a review was abandoned because it was supposed (and wrongly supposed) that an application for a review could only be founded on evidence which might have been before the court on the original application. There was nothing at all in the section to warrant that limitation, nor could such a conclusion be properly drawn from *Re Lloyd*. The county court judge had discussed the merits of the case in order that the court might consider it upon the merits if it was of opinion that he had power to hear the application, and as he had the power to rehear his former decision of the 31st of October, 1884, there seemed no reason why the court should not proceed to deal with the case at once instead of sending it back, which would only occasion unnecessary expense. The conduct of the bankrupt since his bankruptcy appeared to have been very creditable, and, looking at all the facts, and having regard to the scale of punishment adopted under the Act of 1883, it seemed that the suspension of the bankrupt's discharge for nearly seven years was a sufficient punishment, and that he should now have his discharge. VAUGHAN WILLIAMS, J., concurred.—COUNSEL, *W. F. Taylor*; *Muir Mackenzie*. SOLICITORS, *Whitley & Co.*, Liverpool; *The Solicitor to the Board of Trade*.

Solicitors' Cases.

WESTACOTT *v.* **BEVAN**—Q. B. Div., 12th February.

SOLICITOR—CHARGING ORDER—SUM RECOVERED OR PRESERVED—MONEY PAID INTO COURT BY DEFENDANT—SUCCESSFUL COUNTER-CLAIM—PROPERTY "RECOVERED OR PRESERVED"—SOLICITORS ACT, 1860 (23 & 24 VICT. c. 127), s. 28.

This was an appeal brought to determine the right of the plaintiffs' solicitor to a charging order upon a sum of £465 which, he claimed, had been recovered or preserved in the action. The action was for work done by the plaintiffs to defendants' ship; the defendants by order of Lawrance, J., paid £745 into court, at the same time they put in a defence alleging that £500 was sufficient to satisfy any claim, if liability existed, which they denied. They also made a counter-claim for delay in the execution of the work on the ship. The sum paid into court was not taken out. The substantial questions in the action were referred to an official referee, who found that the plaintiffs had made out their claim to £465 (including a sum of £15 given to them by the jury for a trespass), and that the defendants' counter-claim was proved to the extent of £210. On this finding Charles, J., ordered that £255 out of the £745 in court should be paid out to the plaintiffs, and the balance to the defendants; then, hearing that there was a charging order, he directed that there should be no payment out until this question should be decided by the court. The charging order was made *ex parte* by Huddleston, B., on the 1st of November, 1890, and confirmed by Pollock, B., on the 12th, and was upon the whole sum paid in. The plaintiffs' solicitor claimed that his charge was valid to the extent of the £465 as to which the plaintiffs had been successful, without deducting the £255, the amount successfully counter-claimed. The defendants now applied to discharge the charging order. They cited *Pringle* v. *Gloag* (27 W. R. 574, 10 Ch. D. 676), *Rowlands* v. *Williams* (29 SOLICITORS' JOURNAL, 651). On behalf of the solicitor, it was contended that, as the money paid into court might have been taken out by the plaintiffs, it was "recovered or preserved" within the Solicitors Act, 1860, s. 28: *Emden* v. *Carte* (30 W. R. 17, 19 Ch. D. 311), *Moxon* v. *Sheppard* (38 W. R. 704, 24 Q. B. D. 627); also that the claim and counter-claim were in effect separate actions, in the former of which the plaintiff had been successful: *Amon* v. *Bobbett* (37 W. R. 329, 22 Q. B. D. 543).

WILLS, J.—I am of opinion that the claim of the solicitor to a charge on this fund cannot be maintained. The arguments to the contrary would lead to a very unfair result, and cannot be supported on principle. It was argued that, as this £745 was paid into court, the plaintiffs might at any time have taken it out, and that it was, therefore, a sum recovered, or at least preserved. I think that this argument contains a fallacy, but, even if it were correct, the result would be that the lien would only extend to the solicitor's costs up to the date when the money might have been taken out, because the subsequent proceedings did not preserve, but jeopardized the sum. But the fund was not at the disposal of the plaintiff; he could only get it by abandoning the rest of his demand. In *Emden* v. *Carte* that difficulty was cleared out of the way, because the plaintiffs had abandoned the rest of their claim, and the sum was at their

disposal. The language there used is perfectly accurate with reference to the facts of that case, but has no application to the case before us; here the sum was not preserved by the solicitor. Again, it has been argued that the claim and the counter-claim are really two independent actions. But in all the cases which were cited the expressions used by the judges are qualified in such a way as to prevent their applicability to the present case. This is not a question of costs, and as to justice, I cannot imagine anything more unjust than the result to which we are asked to come. Ordinarily speaking, if a counter-claim relates to a matter totally unconnected with the claim, the jurisdiction conferred by ord. 19, r. 3, to refuse the defendant permission to avail himself of the counter-claim would be exercised. But cross-claims, such as these, are intimately connected with each other, and it would be preposterous to deny the defendants' right to set up a counter-claim; it is one action, and ought to have one result. Although for the purpose, and only for the purpose, of giving the proper direction to the taxing master, the form of judgment is for so much to the plaintiff on the claim and so much to the defendant on the counter-claim, yet it is the balance which is the sum effectively recovered—the result of the litigation. I cannot express my opinion better than in the words of Hall, V.C., in *Roberts* v. *Brice* (26 W. R. 393, 8 Ch. D. 198), where he says: "The principle is, that where a solicitor is employed in a suit or action, he must be considered as having adopted the proceedings from the beginning to the end, and acted for better or worse; . . . he may enforce his lien for any balance which may appear to be in favour of his client." It seems to me that on principle this claim fails; the lien attaches only to the balance for which the plaintiffs really get judgment, and which is the sum really recovered in the action. VAUGHAN WILLIAMS, J.—I am of the same opinion. The argument on behalf of the solicitor seemed to be founded upon a passage on page 174 of the current edition of the Annual Practice. It was said that where a defendant has paid money into court the lien of the plaintiffs' solicitor attaches, no matter what may be the result of the whole action. The result would be so monstrously unjust that the contention only requires to be stated to answer itself. As to the right of set-off, it was admitted that where judgments can properly be set off one against another the charging order must be limited to the balance; but it was said that where you have, as in the present case, a claim and a counter-claim flowing out of the same matter, the amount recovered by the defendant on the counter-claim cannot as of right be set off against the amount recovered by the plaintiff on the claim. There may be cases in which the claim and the counter-claim are so foreign to each other that a set-off cannot arise. But here they arise out of the same contract, and there clearly is a right to set-off. That is the result of the case of *Mersey Steamship Co.* v. *Shuttleworth* (32 W. R. 245, 11 Q. B. D. 531), where it was decided that a counter-claim was so much in the nature of a set-off that the plaintiff was not entitled to judgment until it had been disposed of. It follows that in cases where the claim and counter-claim arise out of the same matter the charging order of the plaintiff's solicitor must be limited to the balance actually recovered.—COUNSEL, *E. U. Bullen; H. F. Dickens.* SOLICITORS, *F. W. & H. Hilbury; Robert Greening.*

BOYDELL *v.* **MILLAR**—Q. B. Div., 16th February.

PRACTICE—COSTS—COUNTY COURTS—ACTION BEGUN IN HIGH COURT, BUT TRANSMITTED TO COUNTY COURT—CHANGE OF SOLICITORS—RIGHT OF SOLICITOR TO SUE HIS CLIENT FOR COSTS INCURRED IN HIGH COURT—COUNTY COURTS ACT, 1888, s. 118.

Appeal from a judgment of nonsuit given by the judge of the Clerkenwell County Court. The action was brought in the Clerkenwell County Court by the plaintiff, who is a solicitor, to recover from his client a bill of costs amounting to about £16, incurred under the following circumstances:—The present defendant, Millar, had a claim for work and labour done for about £30 against one McIvor. The present plaintiff, Mr. Boydell, acted as Millar's solicitor with regard to this claim against McIvor, and, from the instructions given, it was supposed that McIvor would not defend the action, whereupon Millar, on the advice of his solicitor, brought an action in the High Court against McIvor for the amount claimed, although under £50, with the view of getting judgment under order 14. A writ was, therefore, issued in the action of *Millar* v. *McIvor*; the defendant, McIvor, did not appear, and judgment was signed for the amount claimed and execution issued, but subsequently McIvor applied at chambers, and asked that the judgment and execution should be set aside, on the ground that the amount was excessive, and that there was a claim for negligence. The master made an order that the defendant should be allowed to come in to defend on paying the money into court. Then the present plaintiff, on the instructions of his client, Millar, applied for and obtained an order transmitting the action for trial to Marylebone County Court. The action of *Millar* v. *McIvor* was then transmitted to the county court, where it was tried, and resulted in a verdict for the plaintiff, Millar, for the whole amount claimed, with costs. After the order was obtained transferring the action to the county court, the plaintiff changed his solicitor, and Mr. Boydell ceased to act for him as his solicitor, and he never, in fact, acted for Millar in the county court. At the taxation of costs by the county court registrar, the registrar taxed the costs of *Millar* v. *McIvor* on the county court scale, and Millar obtained £6 from McIvor in respect of that taxation. If the costs of the proceedings in the High Court had been taxed on the High Court scale, they would have amounted to £16 12s. 2d., and that would have been the amount payable to Mr. Boydell in respect of his costs incurred in the High Court. This sum not having been allowed on taxation, the present action was brought to recover the same, but the learned judge thought that these costs came within section 118 of the County Courts Act, 1888, and that, not having been allowed on taxation as therein provided, they could not be recovered from the client; he accordingly held that he had no jurisdiction to alter the finding of the registrar, and he nonsuited the plaintiff, but gave leave to appeal. The plaintiff appealed. Section 118 of the County Courts Act, 1888, provides: "All costs and charges between party and party shall be taxed by the registrar of the court in which such costs and charges were incurred, but his taxation may be reviewed by the judge on the application of either party, and no costs or charges shall be allowed on such taxation which are not sanctioned by the scale then in force. All costs and charges between solicitor and client shall, on the application either of the solicitor or client, but not otherwise, be taxed by the registrar of the court in which such costs and charges were incurred, but his taxation may be reviewed by the judge on the application of either party, and no costs or charges shall be allowed on such taxation which are not sanctioned by the scale then in force, unless the registrar shall be satisfied that the client has agreed in writing to pay them, in which case they may be allowed; and no solicitor shall have a right to recover from his client any costs or charges unless they shall have been allowed on taxation."

CAVE, J., read the following judgment:—This is an action in the county court by the plaintiff, who is a solicitor, to recover a bill amounting to £16 against the defendant. At the trial the retainer was admitted, but it was alleged that the costs came within section 118 of the County Courts Act, 1888, and not having been allowed on taxation as therein provided, could not be recovered from the client. The learned judge was of this opinion, and nonsuited the plaintiff. The action in respect of which these costs were claimed was commenced and certain proceedings were taken in the High Court, but after a time the plaintiff, by his client's directions, applied for and obtained an order remitting the action for trial to the County Court of Marylebone. After the order was obtained the plaintiff ceased to act for the defendant, and never in fact acted as his solicitor in the county court. Under these circumstances it seems to me to be unnecessary to consider what the plaintiff's position would have been if he had gone on with the action in the county court. He did not do so, and therefore I think it is impossible to bring the case within section 118, as none of the plaintiff's charges are for work done in any county court. What, then, was the judge to do? If the defendant had applied to him for an adjournment to enable him to get an order of this court referring the bill to a master for taxation, the judge might very reasonably have adjourned the trial to enable this to be done. If the defendant did not desire this, the learned judge was, it seems to me, bound to try the case himself, and decide upon the reasonableness and propriety of the charges. The case must go back to be tried by the county court judge, unless the defendant desires to have the usual reference to a master to tax, and the defendant must pay the costs of the appeal, and such of the costs below as may have been thrown away. VAUGHAN WILLIAMS, J., concurred in the above judgment. Order that the case should go back to the county court judge for a new trial.—COUNSEL, *R. M. Bray; Lynch.* SOLICITORS, *W. T. Boydell; John Evans.*

LAW SOCIETIES.

LAW LIFE ASSURANCE SOCIETY.

The sixty-seventh annual meeting of the proprietors of the above society was held at the office, in Fleet-street, on Wednesday, the 18th inst., Sir William James Farrer in the chair.

The following report of the directors to the proprietors for the year ending 31st December, 1890, was presented:—

The directors have pleasure in submitting their sixty-seventh annual report, shewing the result of the operations of the society for the year ending 31st December, 1890.

The number of policies effected during the year was 392, assuring the sum of £674,085, and of this amount re-assurances to the extent of £138,475 were effected with other offices, leaving £535,610 at the society's own risk.

The new premiums received during the year (excluding single premiums) amounted to £15,127 19s. 4d., and of this sum £2,092 3s. was paid as premiums for the above re-assurances, leaving £13,035 16s. 4d. as the net amount.

In addition the society received during the year new single premiums amounting to £6,148 11s. 3d., and of this sum £1,377 14s. 6d. was paid for re-assurances.

The following statement shows the improvement in the society's new business during the last three years:—

YEAR.	NO. OF POLICIES ISSUED.	SUMS ASSURED.	
		GROSS.	NET.
		£	£
1888	210	321,285	254,935
1889	300	409,462	353,562
1890	392	674,085	535,610

The total net premium income for the year 1890 was £216,305 16s. 3d., as compared with £212,939 17s. 8d. for the year 1889, thus showing an increase of £3,365 18s. 7d.

The average rate of interest on the society's funds during the year was £4 3s. 11d. per cent.

The expenses of management, including commission and the special expenses of the valuation during the same period, represent £11 14s. 7d. per cent.; or, excluding the special expenses of the valuation, £11 4s. per cent. of the net premium income.

The claims paid during the year (including an endowment assurance for £1,000, which matured) were in respect of 164 policies upon 128 lives assuring (after deducting £5,000 re-assured) £195,021, the bonuses on which amounted to £111,766. The bonuses on participating policies which became claims during the year (the bonuses attaching to which had not been previously surrendered) averaged 68 per cent. of the original sums assured. The corresponding proportion for the year 1889 was 66 per cent.

The average age at death of the lives assured under policies which became claims during the year was 70 years, and the average duration of such policies was 33 years.

The amount paid in claims in 1890 was about £113,000 less than the *expected* amount according to the H^{M} table of mortality on which the society's valuations are based.

The directors propose to pay to the proprietors in April next a dividend, including interim bonus, of 10s. per share (being at the rate of 5 per cent. per annum) for the second half of the year 1890.

The CHAIRMAN, in moving the adoption of the report, said: Gentlemen, you will have observed from the notice convening the meeting that there are two subjects that we have to deal with to-day. First of all, there is the report of the directors to the annual meeting of the society, which constitutes our ordinary business. Further, there is an alteration which the directors suggest should be made in the deed of settlement, to which I shall have to call your attention. I think, with your approval, it will be convenient if we take those two subjects separately, and I will now confine myself to the first subject we have to deal with to-day—namely, our general report. I should like to call your special attention to the second and next following clauses of the report. The second clause is, "The number of policies effected during the year was 392, assuring the sum of £674,085, and of this amount re-assurances to the extent of £138,475 were effected with other offices, leaving £535,610 at the society's own risk." Now, I want to pause upon that paragraph, because I should like you to consider what it means. For many years back, until last year, we have been in the habit of considering that our new business was about £300,000 a year. You will see now that our policies effected during last year amounted to no less a sum than £674,000. Let me call the special attention of the meeting to the fact that it is for the first time since the year 1844 that we have reached anything like that amount. You would ask whether I have any reason for dealing with the year 1844. I have, and my reason is this—that it was about that time that competitors—fair, honourable competitors, competitors with whom we have great pleasure in doing business—came into the field, and took from us much of the business from legal circles which, up to that time, had been pretty completely in the hands of the Law Life office. I hope that we have now turned the corner, and that we shall, in spite of that particular competition, be able to hold our own against, not only that competition, but all other that may be offered to us. Now, gentlemen, those new policies realized for us new annual premiums amounting to £15,127, of which £2,092 was paid as premiums for re-assurances. The total new premiums (including the single premiums) are the largest in amount we have received in any one year since the year 1849. How has this business been got? It has been said that many of our policies are connected with loans, and that practically many policies effected are security for loans to us. Be it so. I am well content that it should be so, and I could only wish that our business was even larger in that direction than it is. However, of the large new business in 1890 our endowment assurances unconnected with loans exceeded those of last year by £34,000, and our new whole-life policies issued independently of loans, and excluding re-assurances, exceeded similar policies in 1889 by £70,000. You will observe from the table that is given in the middle of the report the progress that we have been making during the last two or three years. The net amount of sums assured in 1889 exceeded those assured in 1888 by £99,000, and the net amount assured in 1890 is again considerably in excess of the business in 1889. You will see it is £535,000 as compared with £353,000. So much for the new business that we have been transacting. Now I come to a question to which all of us who have to deal with large funds must give anxious consideration—that is, the rate of interest. You are all aware as the wealth of the country has increased so necessarily the rate of interest upon existing securities has been diminishing. I think it will be satisfactory to you to know that during the year the rate of interest on our securities varied very little, indeed, only by the merest nominal amount from that of the preceding year. For the year 1889 our average rate of interest on the whole of our fund was four guineas per cent. Last year it was £4 3s. 11d., a variation of a penny, which I do not think is worth taking into consideration. Practically, you may say the rate of interest is what it was during the preceding year, four guineas. Then comes an item, the expenses of management, upon which I should like to say a word. You will observe that the amount is £11 14s. 7d. per cent., or excluding some special expenses incident to last year, which you will all remember was a bonus year, and which involved important calculations, and therefore involved extra payment for work done, our expenses of management amount to £11 4s. per cent. of our premium income. Now that is a figure which is in itself very satisfactory, because it is no less than two per cent. below the average rate of expenses of management amongst British offices. It is a slight increase upon the expenses of management of former years, but I think you will recognize that that is a necessary incident to our position. We have been endeavouring during the last two or three years to replace the Law Life in the position which it held a certain number of years ago, and as a necessary incident we have had to pay a sum of money, very small in proportion to the increase, in order to obtain that new business and those good results. I hope you will feel that the money which has been so spent has been wisely laid out. Now, I should like to ask you to consider the next paragraph, which refers to the claims. "The claims paid during the year (including an endowment assurance for £1,000 which matured) were in respect of 164 policies upon 128 lives assuring (after deducting £5,000 re-assured) £195,021, the bonuses on which amounted to £111,766. The bonuses on participating policies which became claims during the year (the bonuses attaching to which had not been previously surrendered) averaged 68 per per cent. of the original sums assured." That is more than two-thirds of the original sums assured. Our actuary has furnished me with a table, and I should like to refer to one or two figures in it, and I think you will see that those figures I have read to you, and upon which I have been dwelling, are not without great significance as to the welfare of this society. I have here a table showing, first, the actual amount of payments we have had to make on account of our policies. This table relates to single whole-life policies, which, of course, form the bulk of the payments, and does not include survivorship policies. Now, according to the ordinary expectation of life by the H^{M} Table of Mortality, which is the table accepted by all the leading offices as a table of authority, the amount which we might have expected to pay is shown to be £113,000 more than the sum which we have actually had to pay. But there are other figures also. We have a table of mortality based upon our own experience since the institution of the society in 1823, which makes life of somewhat different value from that of the H^{M} Table. According to our own table the claims paid during the year were £87,000 less than the *expected* amount. Take either figure. Under either set of circumstances we have a very large balance to the good. And now let me ask you to remember what has taken place in former years. I have been in this chair before, and predecessors of mine, as well as myself, have commented upon the light rate of mortality amongst those assured in the Law Life Office. Of course the longer life continues the more premiums we get, and we can afford to pay larger bonuses. You must remember, however, that this year follows ten years with a mortality experience of a corresponding character. I do not know whether they have come quite up to the same point they have this year, but in each case the actual falling in of life and the actual claims paid under policies have been far below those that might have been expected to fall either under the H^{M} Table or the table of our own experience. I hope you will not think I am saying one word beyond the strict limits of fact when I say that your thanks and ours are due in the first instance to our medical adviser for the care with which he advises us on the choice of lives; and, secondly, I think in a different degree I may ask that we ourselves, the directors, may take some credit for the ultimate choice of those lives—in any way, I think those figures redound greatly to the success of the society. With those few words I will conclude my observations on the report, and I will ask you to look at the accounts, on which I propose to offer a few observations. You will see that the proprietors have received as a bonus the sum of £70,000, and that about £69,000 has been paid to the policyholders for the surrender of bonuses and policies. These two sums amount together to £139,000, and had it not been for these large payments, which are a necessary consequence of the division of profits, the funds of the society would have increased instead of having diminished during the year. The proprietors have had the benefit of their share in their bonus, and as regards the surrender of policies and bonuses, we, the society, get the benefit, although I could have been well pleased to see the policies upon which these bonuses arose continued to the end of life, and we should have been better pleased to pay the full amount of the bonuses whenever the incidence of mortality should require us so to do. Yet you must remember that for that payment we have received full value. We have received full value in the shape of relief from future liability, and that £69,000 represents a large amount of future liability which we should have had to pay on the falling in of the lives upon which those amounts were dependent. I mention this because I want you to understand that although that sum has diminished the funds of the society, yet the society is not only in no worse, but perhaps in a better position than it would have been in had the surrenders not been made. There is a further observation which I should like to make. We have examined the sources from which we derived our new business last year, for we like to compare and see, not only whether we keep up and regain our old friends, but whether we also acquire the confidence of new friends. I am happy to say that there were policies effected last year for £142,000 which came from sources with which we had no previous connection. That I think manifests, in addition to the increase of premiums and the amount of assurances, that the Law Life is steadily making its way. In conclusion, I have only to say that if this report meets with your approval, and I hope it will, we directors will feel grateful for your expression of your renewed confidence. But that is not all; there is such a thing as a practical expression of approval, and we shall feel grateful to you if you will show your practical approval by sending us new business.

The Hon. A. E. GATHORNE-HARDY, M.P., in seconding the adoption of the report, said: After the exhaustive speech of the chairman I feel convinced that very little need be added. I congratulate you upon the great improvement that has taken place in your business. Let me say that the policy which has brought about that improvement has been a policy which has been at once progressive and safe. We have been ready to adopt means and ready to purchase new business; but we have not been prepared to pay for the purchase of new business terms which I venture to say in some cases are paid, and which are ruinous alike to the old policyholders and the present shareholders. We believe that we have, with regard to our policies and our terms, adopted a position which makes them as liberal as those of any other office, however largely it may be advertised. We believe that anyone who comes to us will buy as good an article as it is possible to have. We believe that we shall be able to pay bonuses as satisfactory as any offices, and it must not be forgotten that our security is absolutely unrivalled; in fact, we are rather embarrassed with the amount of our security. No doubt if our forefathers had known that was

the case we should not have had the £1,000,000 Guarantee Fund, which as a security is superfluous, but at the same time, I think, it will enable you to hold out to anyone who is thinking of insuring, the fact that there is not only no risk of loss, but no possibility of loss in the case of our society. We have heard something of competition. A fair competition is a thing that we have no objection to. We believe there is room for all life offices, and no doubt competition has this one great advantage, that it keeps us awake and moving, and leads us to give both to the shareholders and to the policyholders all the advantages it is possible to give. I believe that our present is most satisfactory, and that our future may, with your exertions, be more satisfactory still. I have therefore much satisfaction in seconding this report.

The motion was put and unanimously adopted.

The CHAIRMAN then moved a resolution with the object of increasing the power of the directors as to the application of bonuses. The resolution was adopted unanimously, and the meeting concluded with a vote of thanks to the chairman.

INCORPORATED LAW SOCIETY FOR CARDIFF AND DISTRICT.

At the annual meeting of this society on the 27th of January the president (Mr. W. Bradley) delivered an address, in the course of which he said: Having, I am afraid with some prolixity, dwelt upon the statutes passed during the last year, I will remark very briefly upon a measure which may again shortly loom above the legal horizon, I mean the Land Transfer Bill. There is little doubt that the Bill, as introduced into Parliament by the Lord Chancellor in the session of 1889, was withdrawn mainly through the opposition of the great body of solicitors, who objected not to the Bill as a whole, but to the proposal to make a new and untried system of conveyancing compulsory, before giving the legal profession and the public an opportunity of judging how far it was practically advantageous. The Queen's Speech at the commencement of the earlier parliamentary session last year announced, you may remember, the intention of the Government to again introduce a Land Transfer Bill, but no Bill was submitted to either House. The Queen's Speech at the commencement of the winter session of last year did not refer to any measure for the general transfer of land, but intimated that, amongst other matters upon which legislation was desirable, was one for the extension of the facilities for purchasing small parcels of land in Great Britain. No Bill in pursuance of this intimation was submitted to either House, but I think it is very evident that the Government has still in view some measure relating to the transfer of land, and that we shall shortly hear of fresh legislation in this direction. The thanks of the profession are, I consider, due to the Incorporated Law Society of the United Kingdom for the time and labour it has given to, and the careful watch it has kept upon, the previous Land Transfer Bills, and I am sure that there will be no relaxation in the vigilance of that society, and that if a Bill is again introduced with the objectionable provisions unaltered, it will receive as serious consideration, and will meet with as vigorous an opposition, as in the past. I will take this opportuniiy of reminding you of the reduction in the subscriptions to members of the Provincial Law societies which has been recently made by the Incorporated Law Society of the United Kingdom, and I would call your attention to the advantages which result from being members of the London society, with the view of inducing some of you, who have not yet become members, to join the parent society. The London society was established so long ago as 1827, and incorporated in 1831. Its council holds weekly meetings for considering all matters connected with the interests of our branch of the legal profession, and numerous committees are appointed and hold frequent meetings with the same object. New rules and orders of court, and other important professional information, are printed and distributed amongst the members, and on its opinion being required as to any doubtful or disputed professional usage, or any questions under the Solicitors' Remuneration Act, the council of the society considers the matter, and a register of its decisions is kept. The society by its council further examines all Bills brought into Parliament which relate to the law, and states in the proper quarters such objections as occur to it, and suggests such alterations as appear necessary. Lists of persons applying to be admitted, or to renew their certificates, are transmitted by the society to the provincial law societies, in order that improper persons may be objected to. Again, an office of registers of sales, mortgages, and moneys for investment has been recently established, and the privilege of making entries in certain of the registers is confined to members of the society only. I think we should recognize the good work the society has done and is still doing for the advancement of our profession, as well as the advantages it offers to its members, and I would again press upon the notice of those of our members who may not yet belong to the parent society, that this recognition and these advantages can now be made and obtained by the payment of a very small annual subscription. It may probably be a source of gratification to you to know that your society has been always recognized and acknowledged by the head society as one of the leading provincial law societies, and as an instance of this I may remind you that your president was last year again elected an extraordinary member of the council, and placed upon some of its committees. There is one matter upon which I should like to say a few words, and that is in reference to the legal education of our articled clerks. I believe that the facilities for the acquisition of legal knowledge are much greater at the present time than in the days when I was *in statu pupillari*, but that these facilities and advantages are more especially attainable in London, and are, I fear, hardly met with in many of our provincial towns. I think that greater efforts should be made in our large towns to encourage the study of the law, and it has occurred to me that to promote this object in some degree, arrangements might be entered into for the delivery, or rather the re-delivery, in our cities and larger towns, of some of the lectures on the different branches of the law which, during the winter session, are delivered in the hall of the Incorporated Law Society in London. I have no doubt that the gentlemen who have delivered their lectures first-hand in London would be prepared, for a moderate fee, to attend here and at other neighbouring towns to repeat such lectures, and it is certain that great benefit would be derived, and an extended knowledge obtained, by those articled clerks who were able to attend a course of such lectures. I am aware that there is involved in such an arrangement as I have ventured to suggest the important question of ways and means, but I believe substantial assistance might, by the exercise of a little gentle and judicious pressure, be obtained from the Incorporated Law Society. The society has, I understand, power to apply funds towards lectures, classes, and other teaching for persons bound under articles of clerkship to solicitors, and one of the chief objects of the society is to facilitate the acquisition of legal knowledge—surely, then, we might look to the society for some pecuniary assistance in the matter, and though I do not mean to say that a short course of lectures, even when supplemented by classes, constitute the whole system of legal education, I certainly think that it would be the means of greatly assisting and encouraging our articled clerks in their efforts to master the principles of our laws. I broach the idea with a certain amount of hesitation, but with the sincere hope that by some means or other legal instruction will, in the near future, be more largely provided for our provincial law students. The last subject upon which I shall venture to make any observations is that of the fusion of the two branches of the profession. There has been, as you are aware, a considerable amount of discussion in recent years upon this question. The bar, through its leaders, has at different times spoken on the subject with a very divided voice, and our branch of the profession is not, to say the least, unanimous as to the course to be pursued. For my own part, I do not think the present system still works so badly or unsatisfactorily that a change is necessary or expedient, a change, indeed, which we must feel will be far reaching in its consequences. It may be that some of us favour the idea of fusion from the belief that the *status* of the solicitor branch of the profession will be thereby raised, but I cannot agree with this. I consider that there are men of as high honour, learning, and integrity in the one branch of the profession as in the other, and that it is not by means of amalgamation or fusion with the bar that the *status* of solicitors will be raised, the advancement is, I consider, in our own hands alone, for the standard of a profession depends on all its members, not merely on the eminent few. To the younger members of my profession I would quote the words of Sir Frederick Pollock in an admirable address recently delivered to the students of a sister profession, words which, however, are equally applicable to us. "Every member," Sir Frederick said, "can and ought to take his part in maintaining the *status* of his profession, and so far as he does this, he will have a real share in every advancement made in his time."

The following are extracts from the report of the committee:—

Members.—There are now ninety-four members, and nine subscribers to the library.

General business.—Your committee have during the past year met many times, and considered various matters which affected the welfare of this society, and the profession generally. Your president, Mr. Bradley, and other members of your committee, have attended meetings in London of the Law Society for the United Kingdom, and assisted in the deliberations of that society. All the more important Bills before Parliament last session have been before your committee, and they have reported thereon, and urged the local members of Parliament to support or oppose certain of the same, as in the judgment of your committee was thought desirable. No progress was made last session with the Land Transfer Bill. The Bankruptcy Act received the special attention of your committee during its progress through Parliament.

MANCHESTER INCORPORATED LAW ASSOCIATION.

The association have issued the following report upon the Trust Companies Bill, 1891:—The association entertain considerable doubt whether there is any extensive demand or real necessity for this Bill. They believe that if legislative provision were made for the reasonable remuneration of private trustees for their care and trouble, there would be no difficulty in obtaining the services of responsible persons as private trustees, and, further, that it is more in accordance with the sentiments of the people that trusts should be administered by private trustees rather than by a public company. If this Bill should be proceeded with, the association recommend that an amendment should be introduced to the effect that all trustees appointed under any will or settlement taking effect after the passing of the Act, shall, in the absence of a direction to the contrary, be entitled to remuneration for their care and trouble, according to the scale of remuneration prescribed for a trustee company under the powers of the Act.

It is stated that Lord Hannen has taken with him from the Divorce Court the large old-fashioned armchair and writing-desk which have belonged to the judge of the court ever since its establishment. Originally they were the property of Sir Cresswell Cresswell, were purchased by his successor Lord Penzance, and were by him passed on to Sir James Hannen. Very many heirlooms do not possess a tithe of the historical interest of this old chair and desk.

NEW ORDERS, &c.

COMPANIES (WINDING-UP) ACT, 1890.

GENERAL RULES made pursuant to Section 26 of the Companies (Winding-up) Act, 1890.

PETITIONS AND ORDERS.

1. *Attendance before hearing to shew compliance with Rules as to petitions.*] After a petition has been presented the petitioner shall, on a day to be appointed by the Registrar, not less than two days before the day appointed for the hearing of the petition, attend before the Registrar and satisfy him that the petition has been duly advertised; that the prescribed affidavit verifying the statements therein and the affidavit of service (if any) have been duly filed, and that the provisions of the Rules as to petitions for winding up companies have been duly complied with by the petitioner. No Order for the winding up of a company shall be made on the petition of any petitioner, who has not prior to the hearing of the petition attended before the Registrar at the time appointed and satisfied him in manner required by this Rule.

2. *Form of advertisement of petition—Form* 2.] Every advertisement of a petition shall contain a note at the foot thereof stating that any person who intends to appear on the hearing of the petition, either to oppose or support, must send notice of his intention to the petitioner within the time and in the manner prescribed by the next succeeding rule; and an advertisement of a petition for the winding up of a company by the Court which does not contain such a note shall be deemed irregular. Form 2 shall be used in substitution for the form of advertisement prescribed by the Companies Winding-up Rules, 1890.

3. *Notice by persons who intend to appear on hearing of petitions—Form* 1.] Every person who intends to appear on the hearing of a petition shall serve on or send by post notice in writing of his intention to the petitioner at the address stated in the advertisement of the petition. The notice shall be signed by such person or his solicitor, and shall be served, or, if sent by post, shall be posted in such time as in ordinary course of post to reach the address, not later than six o'clock in the afternoon of the day previous to the day appointed for the hearing of the petition. The notice may be in the Form No. 1 with such variations as circumstances may require. A person who has failed to comply with this Rule shall not without the special leave of the Court be allowed to appear on the hearing of the petition.

4. *List of names and addresses of persons who appear on the petition.*] The petitioner shall prepare a list of the names and addresses of the persons who have given notice of their intention to appear on the hearing of the petition, and of their respective solicitors, which shall be in the Form 3. A fair copy of the list shall, on the day appointed for hearing the petition, be handed by the petitioner to the Registrar in Court prior to the hearing of the petition.

5. *Notice that winding-up Order has been pronounced to be given to Official Receiver.*] When an Order for the winding up of a company or for the appointment of the Official Receiver as provisional liquidator prior to the making of an Order for the winding up of the company has been pronounced in Court, the Registrar shall, on the same day, send to the Official Receiver a notice informing him that the Order has been pronounced.

The notice may be in Forms 4 and 5 respectively with such variations as circumstances may require.

6. *Documents for drawing-up Order to be left with Registrar.*] It shall be the duty of the petitioner, and of all other persons who have appeared on the hearing of the petition at latest on the day following the day on which an Order for the winding up of a company is pronounced in Court, to leave at the Registrar's Office the petition stamped with a proper filing stamp, and the counsel's brief and other documents required for the purpose of enabling the Registrar to complete the Order forthwith.

7. *No appointments for settling and passing Order.*] It shall not be necessary for the Registrar to make an appointment to settle or pass the Order or to give notice to any of the parties thereto, unless in any particular case the special circumstances make an appointment or notice necessary.

8. *Costs.*] The costs of the solicitor to the petitioner, or of any persons whose costs of appearing on the hearing are allowed by the Court, properly incurred in carrying out these Rules shall be allowed as part of the costs of appearing on the petition.

9. *Fee on petition and order.*] Instead of the fee of one pound on the petition, and one pound on the Order, there shall be paid on the presentation of a petition a fee of two pounds to be stamped on the petition, which fee of two pounds shall cover the prescribed fee on drawing up and entering the Order.

10. *Interpretation.*] In these Rules—

"Petition" means a petition "to the Court for the winding-up of a company by the Court, or subject to the supervision of the Court."

11. *Construction and citation.*] These Rules shall be construed as one set of Rules with the Companies Winding-up Rules, 1890. These Rules may be cited separately as the Companies Winding-up Rules (February), 1891.

12. *Commencement.*] These Rules shall commence and come into operation on the 16th day of March, 1891.

(Signed) HALSBURY C.

I concur.

M. HICKS-BEACH,
President of the Board of Trade.

The 14th day of February, 1891.

FORMS.

No. 1.

NOTICE OF INTENTION TO APPEAR ON PETITION.

In the matter of the Companies Acts, 1862 to 1890,
and
In the matter of the (*a*)
Company.

TAKE NOTICE that *A.B.* (*b*) a creditor [*or* contributory] of the above Company intends to appear on the hearing of the petition advertised to be heard on the day of 189 , and to support [*or* oppose] such petition.

(Signed) (*c*) (Name of person or firm).
(Address).

(*a*) Insert name of Company. (*b*) State full name, or if a firm the name of the firm. (*c*) To be signed by the person, or his solicitor.

No. 2.

ADVERTISEMENT OF PETITION.

In the matter of the Companies Acts, 1862 to 1890,
and
In the matter of the (*a*)
Company.

Notice is hereby given that a petition for the winding-up of the above-named Company by (*b*) the High Court of Justice [or the County Court of holden at] [*or, as the case may be*] was, on the day of 189 , presented to the said court by the said company [or by *A.B.* of a creditor [or contributory] of the said company] [*or, as the case may be*]. And that the said petition is directed to be heard before the court sitting at on the day of 189 ; and any creditor or contributory of the said company desirous to support or oppose the making of an order on the said petition may appear at the time of hearing by himself or (*c*) his counsel for that purpose; and a copy of the petition will be furnished to any creditor or contributory of the said company requiring the same by the undersigned on payment of the regulated charge for the same.

[Signed] (*d*) (Name)
(Address)
Solicitor to the Petitioner.

(*a*) Insert name of Company. (*b*) If the winding-up is to be subject to supervision, insert instead of "by" the words "subject to the supervision of." (*c*) In the County Court, add "his solicitor or." (*d*) To be signed by the solicitor to the petitioner, or the petitioner if he has no solicitor.

Note.—Any person who intends to appear on the hearing of the said petition must serve on or send by post to the above-named notice in writing of his intention so to do. The notice must state the full name and address of the person, or, if a firm, the name and address of the firm, and must be signed by the person or firm, or his or their solicitor (if any), and must be served, or, if posted, must be sent by post, in sufficient time to reach the above-named not later than six o'clock in the afternoon of the of 189 .

No. 3.

LIST OF PARTIES ATTENDING THE HEARING OF A PETITION.

(*Title.*)

The following are the names of those who have given notice of their intention to attend the hearing of the petition herein on the day of 189 .

Names.	Addresses.	Creditors.	Contributories.	Opposing.	Supporting.

No. 4.

NOTIFICATION TO OFFICIAL RECEIVER OF ORDERS PRONOUNCED ON PETITIONS FOR WINDING-UP.

(*Title.*)

To the Official Receiver of the Court.

(*Address.*)

Orders pronounced this day by the Honourable Mr. Justice [*or, as the case may be*] on petitions for winding-up of companies under the Companies Acts, 1862 to 1890.

Name of Company.	Registered Office of Company.	Petitioner's Solicitor.

No. 5.

NOTIFICATION TO OFFICIAL RECEIVER OF ORDER PRONOUNCED FOR APPOINTMENT OF OFFICIAL RECEIVER AS PROVISIONAL LIQUIDATOR PRIOR TO WINDING-UP ORDER BEING MADE.

(*Title.*)

To the Official Receiver of the Court.

(*Address.*)

Orders pronounced this day by the Honourable Mr. Justice [*or, as the case may be*] for the appointment of the Official Receiver as provisional liquidator prior to any Winding-up Order being made.

Name of Company.	Registered Office of Company.	Petitioner's Solicitor.

ORDER AS TO FEES.

I, the Right Honourable Hardinge Stanley Baron Halsbury, Lord High Chancellor of Great Britain, do, by virtue of the powers vested in me by the Companies (Winding-up) Act, 1890, direct that the fees in the scale hereto annexed shall, from and after the 1st day of January, 1891, be the fees to be paid in respect of proceedings under the said Act.

HALSBURY, C.

Dated the 18th day of December, 1890.

SCALE OF FEES.

Table A.

	£	s.	d.
Every petition	1	0	0
Every bond with sureties	0	10	0
Every subpœna or summons	0	3	0
Every order made in Court	1	0	0
Every order made in Chambers	0	5	0
Every affidavit filed other than proof of debts	0	2	0
For taking an affidavit or an affirmation, or attestation, upon honour in lieu of an affidavit or a declaration, except for proof of debts, and except declaration by a shorthand writer under Rule 16 (Form 6) for each person making the same	0	1	6
And in addition thereto for each exhibit referred to therein and required to be marked	0	1	0
On every proof of debt above £2 (other than proof for workmen's wages under Rule 106)	0	1	0
Every application for search other than by petitioner, liquidator, or officer of the company	0	1	0
Every office copy, each folio of 72 words	0	0	4
Every application to inspect liquidator's statement lodged with Registrar of Joint Stock Companies under section 15 of the Act	0	2	6
Every copy of or extract from such statement, each folio of 72 words or figures	0	0	4
Every application by a committee of inspection to the Board of Trade for a special bank account	1	0	0
Every order of the Board of Trade for a special bank account	2	0	0
Every application by a liquidator to an Official Receiver acting as Committee of Inspection	0	10	0
Every application under section 15 of the Act to the Board of Trade for payment of money out of the Companies Liquidation Account; and every application for the re-issue of a lapsed cheque or money order in respect of moneys standing to the credit of the Companies Liquidation Account	0	2	6
On one copy of the cash book shewing assets realized, forwarded by the Official Receiver or Liquidator to the Board of Trade, a fee according to the following scale on the gross amount of the assets realized and brought to credit, viz.:—£1 on every £100 or fraction of £100 up to £5,000, and 10s. on every £100 or fraction of £100 above that amount.			
For taxation of costs.—The same fees as those directed to be paid and collected by the order for the time being as to Supreme Court fees.			

Table B.

	£	s.	d.
I.—Where the Official Receiver acts as Provisional Liquidator only.			
(*a.*) If the petition is withdrawn or dismissed:—			
Such amount as the Court may consider reasonable to be paid by the petitioner (in addition to the fee payable on the petition) in respect of the services of the Official Receiver as Provisional Liquidator.			
(*b.*) Where a winding-up order is made but the Official Receiver is not continued as Liquidator:—			
(1.) In respect of every ten members, creditors, and debtors, and every fraction of ten	0	10	0
Provided that where the net assets of the Company are estimated not to exceed £500, three-fifths of the above fee only shall be charged.			
(This fee to cover cost of official stationery, printing, books, forms, and postages.)			
(2.) On the value of the Company's property, as estimated in the statement of affairs:—			
On the first £5,000 or fraction thereof 1 per cent.			
On the next £20,000 or fraction thereof ½ per cent.			
On the next £75,000 or fraction thereof ¼ per cent.			
On all above ½ per cent.			
II.—Where the Official Receiver is continued as Liquidator of the Company (including his services as Provisional Liquidator.)			
(1.) In respect of every ten members, creditors, and debtors, and every fraction of ten	1	0	0
Provided that where the net assets of the Company are estimated not to exceed £500, three-fifths of the above fee only shall be charged.			
(This fee to cover cost of official stationery, printing, books, forms, and postages.)			
(2.) Upon the total assets, including produce of calls on contributories, realized or brought to credit, after deducting sums paid to secured creditors (other than debenture-holders), and not being moneys received and spent in carrying on the business of the Company:			
On the first £1,000 or fraction thereof 5 per cent.			
On the next £1,500 or fraction thereof 4 per cent.			
On the next £2,500 or fraction thereof 3 per cent.			
On the next £5,000 or fraction thereof 2 per cent.			
Above £10,000 1 per cent.			
(3.) On the amount distributed in dividend or paid to contributories, &c., half the above percentages.			
III.—Travelling, keeping possession, legal and other reasonable expenses of the Official Receiver, the amount disbursed.			
IV.—On every payment under section 15 of money out of the Companies Liquidation Account, threepence on each pound or fraction of a pound to be charged as follows:—			
Where the money consists of unclaimed dividends, on each dividend paid out.			
Where the money consists of undistributed funds or balances, on the amount paid out.			

Table C.

	£	s.	d.
High bailiff for attending sittings of the Court, under each Winding-up Order, per case	0	6	0
Serving every petition or subpœna or winding-up or other order (not serviceable by post) within two miles, including affidavit of service	0	3	6
If serviceable by post	0	1	0
Executing every warrant of seizure, or search warrant, or warrant of apprehension, or order of commitment within two miles of Court	0	10	0
Keeping possession under a warrant, for each day the man is actually in possession; including affidavit of possession being actually kept	0	4	6
(not less than 3s. 6d. of the above sum is to be paid to the man in possession, and his receipt produced.)			
High bailiff's, or (in the London district) officer's man, travelling to place of possession, or to execute a warrant of or order of commitment, or to serve a summons or subpœna, or for any other purpose specially directed by the Court, per mile	0	0	5
His time, per day, where distance exceeds ten miles	0	4	6
His expenses, per day	0	4	6
If high bailiff of a County Court or officer of Supreme Court directed by the Court personally to travel, per mile	0	0	7
His time, per day	0	10	0
His expenses, per day	0	10	0

We, the undersigned Lords Commissioners of Her Majesty's Treasury, do hereby sanction the foregoing scales of fees, and do direct that the fees mentioned in Table A shall be taken in money, except when they are

to be taken by an officer of the Supreme Court of Judicature, or an officer of the Board of Trade, or an officer in the Companies Registration Office, and that the fees mentioned in Tables B and C shall be taken in money.

The documents to be stamped and the description of stamps to be used shall be as provided in the Schedule annexed hereto.

The adhesive stamps shall be Judicature Fee Stamps, when the fee is to be taken by any officer of the Supreme Court of Judicature; they shall be stamps over-printed with the words "Companies Winding Up," when the fee is to be taken by the Official Receiver or any other officer of the Board of Trade; and they shall be the stamps used for the purposes of the "Companies Act," when taken by any officer in the Companies Registration Office.

They shall be cancelled by the various court or other officials by perforation, or in such other manner as the Commissioners of Inland Revenue may from time to time direct.

The impressed stamp shall be of such character as the said Commissioners may adopt for the purpose.

And we further direct that wherever practicable the stamp shall be affixed or the money paid in respect of every fee before the proceeding is had in respect of which the fee is payable; and that the charge to be made by the London Gazette for the insertion of each notice authorized by the Act or Rules shall be five shillings.

HERBERT EUSTACE MAXWELL,
SIDNEY HERBERT,
Two of the Lords Commissioners of Her Majesty's Treasury.

Dated the 19th day of December, 1890.

The Schedule above referred to.

Proceeding.	Document to be stamped.	Character of Stamp to be used.
Every petition	Petition	Impressed
Every bond with sureties	Bond	Impressed
Every affidavit filed	Affidavit	Impressed or Adhesive
Every subpœna or summons	Subpœna or summons	Impressed
Every Order made in Court or Chambers	Order	Impressed
For taking an affidavit or an affirmation, or attestation upon honour in lieu of an affidavit or a declaration	Affidavit	Impressed or Adhesive
Every proof of debt above £2	Proof	Impressed or Adhesive
Every application for search	Application	Impressed
Every application to inspect Liquidator's statement	Application	Impressed
Every copy or office copy	Office copy	Impressed or Adhesive
Every certificate of taxation by any officer of the Court for any costs, charges, or disbursements	Certificate	Impressed or Adhesive

LEGAL NEWS.

APPOINTMENTS.

Mr. W. P. W. PHILLIMORE, M.A., B.C.L., solicitor, of 124, Chancery-lane, has been appointed a Commissioner for Oaths.

Mr. WILLIAM JOHN STEWART, barrister, has been appointed Stipendiary Magistrate of Liverpool, in succession to the late Mr. T. S. Raffles. Mr. Stewart was called to the bar in Trinity Term, 1877, and has practised on the Northern Circuit.

Mr. EDWARD FREDERICK GREEN, solicitor, (of the firm of Clement-Cheese & Green), of 123, Pall Mall, London, S.W., has been appointed a Commissioner for Oaths. Mr. Green was admitted a solicitor in January, 1885.

COURT PAPERS.

SUPREME COURT OF JUDICATURE.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Appeal Court No. 2.	Mr. Justice Chitty.	Mr. Justice North.
Monday, February 23	Mr. Leach	Mr. Rolt	Mr. Carrington
Tuesday 24	Godfrey	Farmer	Lavie
Wednesday 25	Leach	Rolt	Carrington
Thursday 26	Godfrey	Farmer	Lavie
Friday 27	Leach	Rolt	Carrington
Saturday 28	Godfrey	Farmer	Lavie
	Mr. Justice Stirling.	Mr. Justice Kekewich.	Mr. Justice Romer.
Monday, February 23	Mr. Beal	Mr. Ward	Mr. Jackson
Tuesday 24	Pugh	Pemberton	Clowes
Wednesday 25	Beal	Ward	Jackson
Thursday 26	Pugh	Pemberton	Clowes
Friday 27	Beal	Ward	Jackson
Saturday 28	Pugh	Pemberton	Clowes

WINDING UP NOTICES.

London Gazette.—FRIDAY, Feb. 13.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

CHARLES TENNANT AND PARTNERS, LIMITED—Creditors are required, on or before March 25, to send their names and addresses, and particulars of their debts or claims, to James Tennant, Royal Insurance bldgs, Newcastle on Tyne Hodge & Co, Newcastle on Tyne, solors for liquidator

COLORADO GOLD AND SILVER EXTRACTION CO, LIMITED—Creditors are required, on or before March 31, to send their names and addresses, and particulars of their debts or claims, to Charles Wallington, 4, Tokenhouse bldgs

FLORIDA LAND AND MORTGAGE CO, LIMITED—Petn for winding up, presented Feb 7, directed to be heard on Feb 21 Grenside, Great George st, Westminster, solor for petner

LONDON AND SUBURBAN CO-OPERATIVE STORES, LIMITED—Petn for winding up, presented Feb 5, directed to be heard before Chitty, J, on Saturday, Feb 21 Vallance & Co, George yard, Lombard st, solors for petner Also, petn for winding up, presented Feb 9, directed to be heard before Chitty, J, on Feb 21 Sydney, Aldersgate st, solor for petner

M. WHITFIELD & SONS, LIMITED—Chitty, J, has, by an order dated Jan 16, appointed William Robert Locking, Bowlalley lane, Kingston upon Hull, to be official liquidator. Creditors are required, on or before March 10, to send their names and addresses, and the particulars of their debts or claims, to the above. Thursday, April 9, at 12, is appointed for hearing and adjudicating upon the debts and claims

STOCK AND SHARE BROKING CORPORATION, LIMITED—North, J, has, by an order dated Jan 17, appointed Charles William Payton, 3, Throgmorton avenue, to be official liquidator

"THIRD STANDARD" STEAMSHIP CO, LIMITED—Creditors are required, on or before Feb 28, to send their names and addresses, and the particulars of their debts or claims, to John Parker and Cuthbert Hutchinson, 47, John st, Sunderland. Simey & Iliff, Sunderland, solors for liquidators

WHITE LEAD CO, LIMITED—Petn for winding up, presented Feb 3, directed to be heard before the court on Feb 21. Wilson & Co, Copthall bldgs, solors for petner

London Gazette.—TUESDAY, Feb. 17.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

ALDOUS, SON, & CO, LIMITED—Creditors are required, on or before March 14, to send their names and addresses, and the particulars of their debts or claims, to Edward James Wickenden, 28, Finsbury circus Friday, March 20, at 2, is appointed for hearing and adjudicating upon the debts and claims

ARPAD GOLD SYNDICATE, LIMITED—North, J, has, by an order dated Feb 2, appointed Edward Hobbs, 110, Cheapside, to be official liquidator

ASTLEY MARSDEN & CO, LIMITED—Creditors are required, on or before March 31, to send their names and addresses, and the particulars of their debts or claims, to William Hughes Quilliam, 6, Parker st, Liverpool

BRIDGWATER OIL MILLS, LIMITED—Creditors are required, on or before March 9, to send their names and addresses, and the particulars of their debts or claims, to John Carter Hunt, Castle st, Bridgwater Poole & Son, Bridgwater, solors for the liquidator

HANSARD PUBLISHING UNION, LIMITED—Petn for winding up, presented Feb 13, directed to be heard before Chitty, J, on Feb 28 Linklater & Co, Bond ct, Walbrook

HANSARD PUBLISHING UNION, LIMITED—Petn for winding up, presented Feb 14, directed to be heard before Chitty, J, on Feb 28 Angove & Bromwich, Gt Winchester st, solors for petners

HARRISON & SON, LIMITED—Creditors are required, on or before March 17, to send their names and addresses, and the particulars of their debts or claims, to George Proctor, 6, Grimshaw st, Burnley Waddington, Burnley, solor for liquidator

LONDON PANORAMA CO, LIMITED—Creditors are required, on or before March 31, to send their names and addresses, and the particulars of their debts or claims, to Henry Newson Smith, 37, Walbrook

NORTH-WESTERN AND MIDLAND DISTRICT AUXILIARY RAILWAYS CO, LIMITED, AND STAFFORDSHIRE GAS AND COKE CO, LIMITED—Kekewich, J, has fixed Feb 25, at twelve, for the appointment of an official liquidator Thomson, Great Russell st, solor for the petnr

PHŒNIX CARRIAGE AND WAGON WORKS CO, LIMITED—Creditors are required, on or before March 28, to send their names and addresses, and the particulars of their debts or claims, to Arthur Price Llewellyn, Tunstall Llewellyn & Ackrill, Tunstall, solors for the liquidator

STOCK AND SHARE BROKING CORPORATION, LIMITED—Creditors are required, on or before March 14, to send their names and addresses, and the particulars of their debts or claims, to Charles William Payton, 24, Copthall avenue. Wednesday, March 18, at half-past twelve, is appointed for hearing and adjudicating upon the debts and claims.

UNLIMITED IN CHANCERY.

NINTH COMMERCIAL THIRTY POUNDS FUNDING SOCIETY—Kekewich, J, has, by an order dated Feb 9, appointed Thomas Cresswell Parkin, Bank st, Sheffield, to be official liquidator.

STANNARIES OF CORNWALL.

UNLIMITED IN CHANCERY.

GREAT WORK CONSOLIDATED MINES—Petition for winding up, presented Feb 12, directed to be heard before the Vice-Warden, at the Princes hall, Truro, on Wednesday, Feb. 25. Chilcott & Son, Truro, solors for petners.

FRIENDLY SOCIETY DISSOLVED.

EBENEZER FRIENDLY SOCIETY, Sportsman Inn, 24, Cambridge street, Sheffield. Feb 11.

SUSPENDED FOR THREE MONTHS.

DURHAM INDEPENDENT LODGE FRIENDLY SOCIETY, Bee Hive inn, Dowlais. Feb 12.

GOOD INTENT SOCIETY, Methodist New Connexion Schoolroom, Cook st, Hooley hill, Manchester. Feb 12.

BIRTHS, MARRIAGES, AND DEATHS.

BIRTHS.

PERKINS.—Feb. 15, at Chapel Allerton, Leeds, the wife of Arthur Thomas Perkins, solicitor, of a daughter.

WALLACE.—Feb. 13, at 37, Norland-square, W., the wife of George Wallace, barrister-at-law, of a daughter.

WEATHERALL.—Feb. 13, at 11, Kensington-square, the wife of E. B. Weatherall, barrister-at-law, of a son.

BANKRUPTCY NOTICES.

London Gazette.—FRIDAY, Feb. 13.

RECEIVING ORDERS.

ASHELFORD, ELEANOR, late of Brislington, Somerset, late Grocer Bristol Pet Feb 4 Ord Feb 9

ASHTON, MARY ANN, Llanidloes, Montgomery, Innkeeper Newtown Pet Feb 10 Ord Feb 10

BEST, WILLIAM ROBERT, the younger, Carlisle mansions, Victoria st, Manager to a Fish Salesman High Court Pet Jan 3 Ord Feb 10

BIRD, JONATHAN, Wimbledon, Surrey, Grocer Kingston Pet Feb 9 Ord Feb 9

BONNING, GEORGE, Liverpool rd, Islington, Fruiterer High Court Pet Feb 11 Ord Feb 11

BROWN, THOMAS, Astley, Lancs, Grocer Bolton Pet Feb 11 Ord Feb 11

COLLINSON, EDWARD, Bury, Boot Dealer Bolton Pet Feb 2 Ord Feb 10

COMBE, ROBERT, the younger, Seacroft, nr Leeds, Slipper Manufacturer Leeds Pet Feb 9 Ord Feb 9

COY, JAMES CAREW, Lower Broughton, Salford, Salesman Salford Pet Feb 9 Ord Feb 9

DAVIES, ARTHUR GEORGE, and JAMES LAMBERT BURGESS, Penarth, Glam, Grocers Cardiff Pet Jan 30 Ord Feb 6

DIXON, JAMES, Blackburn, Paper Stainer Blackburn Pet Feb 11 Ord Feb 11

DUGDALE, CHARLES, Penzance, Cornwall, Butcher Truro Pet Feb 11 Ord Feb 11

EARNSHAW, HENRY, Stockton on Tees, Slag Crusher Stockton on Tees Pet Feb 11 Ord Feb 11

ELLISON, HENRY, Swindon, Wilts, Horse Breaker Swindon Pet Feb 11 Ord Feb 11

EMBERTON, JOHN, Audley, Staffs, Farmer Hanley, Burslem, and Tunstall Pet Feb 9 Ord Feb 9

EYRE, GEORGE, York, Boot Repairer York Pet Feb 9 Ord Feb 9

GRAY, ANDREW INGLIS, Chingford, Essex, Builder Edmonton Pet Feb 7 Ord Feb 7

GREENWOOD, WILLIAM, Halifax, Journeyman Tailor Halifax Pet Feb 11 Ord Feb 11

HASKOLL, MARIA JANE, Salisbury, Widow Salisbury Pet Feb 10 Ord Feb 10

HESKETH, FREDERICK, Wigan, Joiner Wigan Pet Feb 9 Ord Feb 9

JOHNSON, ISAAC, Barrow in Furness, Milk Dealer Barrow in Furness Pet Feb 9 Ord Feb 9

KNOX, HERMANN, Leeds, out of business Leeds Pet Fe 9 Ord Feb 9

LINDLEY, JOHN, and WILLIAM BATTY LINDLEY, Whitkirk, Yorks, Joiners Leeds Pet Feb 11 Ord Feb 11

MULLIS, WILLIAM HENRY, Erdington, Warwickshire, Oil Dealer Birmingham Pet Feb 9 Ord Feb 9

NORMAN, GEORGE, Daventry, Northamptonshire, Auctioneer Northampton Pet Feb 7 Ord Feb 7

PEARCY, GEORGE JOHN, Parkstone, Poole, Builder Poole Pet Feb 7 Ord Feb 7
PHILLIPS, ROBERT, Earlswood, Surrey, late Commission Agent Croydon Pet Jan 27 Ord Feb 10
PLUMBLY, HARRY, Philpot lane, Stationer High Court Pet Nov 28 Ord Feb 11
PREECE, JAMES, Liverpool, Tobacconist Liverpool Pet Feb 6 Ord Feb 10
PROCTOR, GEORGE, Hulme, Manchester, Dyer Manchester Pet Feb 9 Ord Feb 9
RANDALL, RICHARD HENRY, Gt Gidding, Hunts Peterborough Pet Feb 11 Ord Feb 11
TURNER, WILLIAM HENRY, Camborne, Cornwall, Builder Truro Pet Feb 9 Ord Feb 9
VARLEY, JOHN, Thornes, nr Wakefield, Greengrocer Wakefield Pet Feb 9 Ord Feb 9
WHITEING, GEORGE LAWRENCE, Gt Grimsby, Timber Merchant Gt Grimsby Pet Feb 10 Ord Feb 10
WRIGHT, ARTHUR HENRY, Birmingham, Beer Retailer Birmingham Pet Feb 11 Ord Feb 11

The following amended notice is substituted for that published in the London Gazette, Feb. 10.

FIELDING, SAMUEL WORTON, Birmingham, Builder Birmingham Pet Feb 6 Ord Feb 6

FIRST MEETINGS.

ASHELFORD, ELEANOR, late of Brislington, Somerset, late Grocer March 4 at 1 Off Rec, Bank chmbrs, Bristol
BAKER, EDGAR, Bristol, Licensed Victualler March 4 at 12.30 Off Rec, Bank chmbrs, Bristol
BARTLETT, GEORGE HILL, Egremont, Cheshire, Doctor of Medicine March 4 at 2.30 Off Rec, 35, Victoria st, Liverpool
BITHREY, WILLIAM SILVESTER, Leicester, Pianoforte Tuner Feb 25 at 12.30 Off Rec, 34, Friar lane, Leicester
BREWER, REGINALD, Charles st, St James's Feb 23 at 1 33, Carey st, Lincoln's inn
BROWN, THOMAS, Astley, Lancs, Grocer Feb 24 at 3 16, Wood st, Bolton
BYRNE, GARRETT MICHAEL, Parliament st, Westminster, Member of Parliament Feb 24 at 1 33, Carey st, Lincoln's inn
COLLINSON, EDWARD, Bury, Boot Dealer Feb 23 at 11 16, Wood st, Bolton
COY, JAMES CAREW, Lower Broughton, Salford, Salesman Feb 20 at 3 Off Rec, Odgen's chmbrs, Bridge st, Manchester
DOLAN, THOMAS, Woodhouse rd, Leytonstone, Stevedore Feb 25 at 2.30 33, Carey st, Lincoln's inn
EYRE, GEORGE, York, Boot Repairer Feb 27 at 10 Off Rec, York
FELL, SELINA JANE, Scarborough, Boarding house Keeper Feb 20 at 11.30 Off Rec, 74, Newborough rd, Scarborough
FORSTER, THOMAS, Oswestry, Salop, Fishmonger Feb 20 at 2.30 Crypt chmbrs, Chester
GOODALL, MICHAEL FREDERICK, Leicester, Grocer Feb 20 at 3 Off Rec, 34, Friar lane, Leicester
GREENWOOD, WILLIAM, Halifax, Journeyman Tailor Feb 24 at 11 13, Crossley st, Halifax
HASKOLL, MARIA JANE, Salisbury, Widow Feb 24 at 3 Off Rec, Salisbury
HESKETH, FREDERICK, Wigan, Joiner Feb 24 at 1 Court House, King st, Wigan
HICKSON, JOSEPH WILSON, and HENRY HICKSON, Kingston upon Hull, Leather Factors Feb 20 at 11 Off Rec, Trinity House lane, Hull
HORLICK, GEORGE, Bristol, Baker Mar 4 at 12 Off Rec, Bank chmbrs, Bristol
JENNINGS, WILLIAM, Knighton, Leics, recently Grocer Feb 23 at 12.30 Off Rec, 34, Friar lane, Leicester
JOLLEY, EDWIN ARTHUR, Hereford, Tailor Feb 20 at 10 2, Offa st, Hereford
KNOX, HERMANN, Leeds, out of business Feb 23 at 11 Off Rec, 22, Park row, Leeds
LAIT, WILLIAM FREDERICK, Fakenham, Norfolk, Tailor Feb 21 at 12 Off Rec, 8, King st, Norwich
LAMBERT, F. J., & Co., Temple chmbrs Feb 25 at 1 33, Carey st, Lincoln's inn fields
MACDONALD, KENNETH, Arrochar, Dumbarton, Scotland, Merchant Feb 24 at 2.30 33, Carey st, Lincoln's inn fields
MARTIN, WILLIAM HATCH, Bratton Clovelly, Devon, Farmer Jan 24 at 3 10, Athenæum terrace, Plymouth
MORRIS, MARGARET, Ebbw Vale, Mon, Grocer Feb 25 at 12 Off Rec, Merthyr Tydfil
NOBLE, JAMES, Hereford, Shop Fitter Feb 20 at 10.15 2, Offa st, Hereford
PEARCY, GEORGE JOHN, Parkstone, Poole, Dorset, Builder Feb 20 at 12.30 Off Rec, Salisbury
PHILLIPS, LEWIS HENRY, Newgate st, Furrier Feb 24 at 12 Bankruptcy bldgs, Portugal st, Lincoln's inn fields
POPE, THOMAS, New Swindon, Wilts, Draper Feb 24 at 12 Off Rec, 32, High st, Swindon
ROBERTSON, STEWART SOUTER, L & N W Railway, Eldon st, Clerk Feb 23 at 12 33, Carey st, Lincoln's inn fields
SOAES, EDWARD, Countesthorpe, Leics, Framework Knitter Feb 25 at 3 Off Rec, 34, Friar lane, Leicester
STAUNTON, FREDERICK CHARLES HOWARD, late Churton st, Pimlico Feb 26 at 11 33, Carey st, Lincoln's inn fields
THURNAM, FRANCIS WYATT, South grove, Highgate, Surgeon Feb 23 at 11 33, Carey st, Lincoln's inn fields
TURNBULL, JAMES, Newcastle on Tyne, late Fruiterer Feb 20 at 11 Off Rec, Pink lane, Newcastle on Tyne
TWINCH, JOHN, Anerley, Surrey, Advertisement Canvasser Feb 20 at 11.30 24, Railway approach, London Bridge
VARLEY, JOHN, Thornes, nr Wakefield, Greengrocer Feb 27 at 11 Off Rec, Bond terce, Wakefield
WAKLEY, CHARLES, Blackfriars rd, Licensed Victualler Feb 25 at 11 33, Carey st, Lincoln's inn fields
WARDELL, LOUIS, Bedford Park, Chiswick Feb 26 at 12 33, Carey st, Lincoln's inn fields
WATTS, CLARENCE CHAMBERLAIN, St Stephen's sqr, Bayswater Feb 25 at 12 33, Carey st, Lincoln's inn fields

ADJUDICATIONS.

ASHELFORD, ELEANOR, late of Brislington, Somerset, late Grocer Bristol Pet Feb 4 Ord Feb 11
ASHTON, MARY ANN, Llanidloes, Montgomery, Innkeeper Newtown Pet Feb 10 Ord Feb 11
BAKER, GEORGE JAMES, Robert st, Battersea, Builder Wandsworth Pet Jan 6 Ord Feb 11
BARTLETT, GEORGE HILL, Egremont, Cheshire, Doctor of Medicine Birkenhead Pet Jan 17 Ord Feb 9
BLUNT, ALBERT, Coleshill, Warwickshire, Licensed Victualler Birmingham Pet Feb 6 Ord Feb 9
BONNING, GEORGE, Liverpool rd, Islington, Fruiterer High Court Pet Feb 11 Ord Feb 11
BROWN, THOMAS, Astley, Lancs, Grocer Bolton Pet Feb 11 Ord Feb 11
BROWN, WILLIAM, Seymour lane, Liverpool rd, Islington, Farrier High Court Pet Feb 6 Ord Feb 11
BURNHAM, HENRY, Barking lane, Ilford, Grain Superintendent High Court Pet Feb 5 Ord Feb 11
COLLINSON, EDWARD, Bury, Boot Dealer Bolton Pet Feb 2 Ord Feb 11
COMBE, ROBERT, the younger, Seacroft, nr Leeds, Slipper Manufacturer Leeds Pet Feb 9 Ord Feb 9
COY, JAMES CAREW, Lower Broughton, Salford, Salesman Salford Pet Feb 7 Ord Feb 10
EARNSHAW, HENRY, Stockton on Tees, Slag Crusher Stockton on Tees Pet Feb 11 Ord Feb 11
ELLISON, HENRY, Swindon, Wilts, Horse Breaker Swindon Pet Feb 11 Ord Feb 11
EMBERTON, JOHN, Audley, Staffs, Farmer Hanley, Burslem, and Tunstall Pet Feb 9 Ord Feb 9
EYRE, GEORGE, York, Boot Repairer York Pet Feb 9 Ord Feb 9
FELL, SELINA JANE, Scarborough, Boarding house keeper Scarborough Pet Dec 22 Ord Feb 9
FIELDING, SAMUEL WORTON, Birmingham, Builder Birmingham Pet Feb 6 Ord Feb 9
GOODWIN, JOSEPH WATERHOUSE, Sheffield, Lead Merchant Sheffield Pet Jan 9 Ord Feb 9
HESKETH, FREDERICK, Wigan, Joiner Wigan Pet Feb 9 Ord Feb 9
JOHNSON, ISAAC, Barrow in Furness, Milk Dealer Barrow in Furness Pet Feb 7 Ord Feb 11
KNOX, HERMANN, Leeds, out of business Leeds Pet Feb 9 Ord Feb 9
LINDLEY, JOHN, and WILLIAM BATTY LINDLEY, Leeds, Joiners Leeds Pet Feb 11 Ord Feb 11
MUSGRAVE, ARTHUR, Morley, Yorks, Grocer Dewsbury Pet Feb 2 Ord Feb 7
NORMAN, GEORGE, Daventry, Northamptonshire, Auctioneer Northampton Pet Feb 7 Ord Feb 7
PEARCY, GEORGE JOHN, Parkstone, Poole, Builder Poole Pet Feb 7 Ord Feb 11
PHILLIPS, GEORGE THOMAS, Swansea, Painter Swansea Pet Jan 26 Ord Feb 11
PREECE, JAMES, Liverpool, Tobacconist Liverpool Pet Feb 5 Ord Feb 11
PROCTOR, GEORGE, Hulme, Manchester, Dyer Manchester Pet Feb 9 Ord Feb 9
RANDALL, RICHARD HENRY, Gt Gidding, Hunts, Publican Peterborough Pet Feb 11 Ord Feb 11
ROBERTSON, STEWART SOUTER, L & N W Ry, Eldon st, Clerk High Court Pet Dec 15 Ord Feb 9
SCHALLEHN, HENRY, Stockwell Park rd, Engineer High Court Pet Nov 6 Ord Feb 11
TURNER, WILLIAM HENRY, Camborne, Cornwall, Builder Truro Pet Feb 9 Ord Feb 9
WALKER, JOSEPH, South Stockton, Grocer Stockton on Tees Pet Jan 23 Ord Feb 10

ADJUDICATION ANNULLED.

FURSLAND, JOHN, Swansea, Fruiterer Swansea Adjud March 22, 1887 Annul Feb 9

London Gazette—TUESDAY, Feb. 17.

RECEIVING ORDERS.

ABRAHAM, RICHARD, St Thomas the Apostle, Devon, Blacksmith Exeter Pet Feb 12 Ord Feb 12
ASHLEY, EDWIN JOHN, Tewkesbury, Carpenter Cheltenham Pet Feb 13 Ord Feb 13
BARTLETT, GEORGE, Wolverton, Bucks, Insurance Agent Northampton Pet Feb 13 Ord Feb 13
BENTLEY, JOSEPH, Leicester, Grocer Leicester Pet Feb 11 Ord Feb 11
BUTTERWORTH, JOHN, Todmorden, Yorks, Coal Merchant Burnley Pet Jan 26 Ord Feb 12
CHECKSFIELD, AGNES, Ashford, Kent, Milliner Canterbury Pet Feb 13 Ord Feb 13
COCHRAN, JAMES, Liverpool, Grocer Liverpool Pet Feb 14 Ord Feb 14
COOK, GEORGE, Preston, Butcher Preston Pet Feb 12 Ord Feb 12
COOPER, THOMAS HENRY, Barton in the Beans, Leics, Farmer Leicester Pet Feb 12 Ord Feb 12
DOVE, LIONEL, Chadwell Heath, Engineer High Court Pet Jan 23 Ord Feb 13
DOWDESWELL, CHARLES JAMES, Orpingley rd, Hornsey rd, Steam Saw Mill Proprietor High Court Pet Feb 12 Ord Feb 12
FISCHEL, LEOPOLD, Gt St Helen's, Trader High Court Pet Feb 6 Ord Feb 14
FRANKLIN, RACHAEL, Lupton st, Tufnell Park, late Tobacconist High Court Pet Jan 23 Ord Feb 12
HENDERSON, JAMES MADDOCK, Liverpool, Licensed Victualler Liverpool Pet Feb 12 Ord Feb 13
HEWES, EDWARD THOMAS, Park hall rd, East Finchley Manager to Corn Merchants High Court Pet Feb 13 Ord Feb 13
HILL, THOMAS CHARLES, Gt Grimsby, Smackowner Great Grimsby Pet Feb 13 Ord Feb 13
HOGE, ALFRED S, New Malden, Surrey, late Accountant's Clerk Kingston Pet Jan 21 Ord Feb 13
JONES, BENJAMIN, Ynysybwl, Glam, Builder Pontypridd Pet Feb 11 Ord Feb 11
JONES, ELIZABETH, Stony Stratford, Bucks, Dressmaker Northampton Pet Feb 13 Ord Feb 13
KNIGHT, HENRY, East Molesey, Surrey, Fishmonger Kingston Pet Jan 20 Ord Feb 13
LEWIS, JOHN, Plas y mari, Swansea, Tailor Swansea Pet Jan 20 Ord Feb 13
METCALFE, JOHN, Leeds, Insurance Agent Leeds Pet Feb 13 Ord Feb 13
MITCHELL, EDWARD BARKER, Dalton in Furness, Tinsmith Ulverston and Barrow in Furness Pet Feb 13 Ord Feb 13
NOBLE, CHARLES EDWIN, New Barnet, Herts, Builder Barnet Pet Feb 12 Ord Feb 12
PRITCHARD, RICHARD, Lozells, Aston-juxta-Birmingham, Builder Birmingham Pet Feb 12 Ord Feb 12
RAIT, J C, Hampton Hill, no occupation Kingston Pet Jan 23 Ord Feb 13
ROBBINS, W. MORGAN, Queen-street, Cheapside, Consulting Engineer High Court Pet Oct 24 Ord Feb 12
ROBINSON, WARDLE, Bartley-Green, nr Quinton, Worcs, Builder Birmingham Pet Feb 13 Ord Feb 12
SANDERS, JAMES, Grange-road, Bermondsey, Baker High Court Pet Feb 12 Ord Feb 12
STUBBS, SAMUEL, Holmes Chapel, Cheshire, Manager to Coal Merchant Macclesfield Pet Feb 13 Ord Feb 13
TAYLOR, JOHN ABBOTT, Carshalton, Surrey, Parliamentary Law Clerk Croydon Pet Feb 12 Ord Feb 12
TULLEY, CHARLES THOMAS, Clent, Worcs, Butcher Stourbridge Pet Jan 30 Ord Jan 30
WESTACOTT, JOHN, Appledore, Devon, Shipbuilder Barnstaple Pet Feb 12 Ord Feb 12
WILD, WILLIAM, Oxford, Sewing Machine Dealer Oxford Pet Feb 12 Ord Feb 12
WILLMER, FREDERICK HENRY, Brighton, Provision Dealer Brighton Pet Feb 12 Ord Feb 13

The following amended notice is substituted for that published in the London Gazette, Feb. 13.

HASKOLL, MARIA JANE, Salisbury, Lodging-house Keeper Salisbury Pet Feb 10 Ord Feb 10

FIRST MEETINGS.

ABRAHAM, RICHARD, St Thomas the Apostle, Devon, Blacksmith Feb 26 at 11 Off Rec, 13, Bedford circus, Exeter
BEACON, F, Southampton st, Camberwell, Licensed Victualler Feb 27 at 12 33, Carey st, Lincoln's inn fields
BECK, JACOB, Darwin st, Old Kent rd, Baker Feb 27 at 1 33, Carey st, Lincoln's inn fields
BENTLEY, JOSEPH, Leicester, late Grocer Feb 26 at 3 Off Rec, 34, Friar lane, Leicester
BIRT, HERBERT HARRY, York terrace, Clapham rd, Manager to a Fried Fish Shop Keeper Feb 27 at 2.30 33, Carey st, Lincoln's inn fields
BLENKINSOP, RALPH, Redmarshall, Durham, Farmer Feb 25 at 3 Off Rec, 8, Albert rd, Middlesborough
BODLE, EDWARD CLIFFORD, Worthing, Assistant Schoolmaster Feb 25 at 12 Off Rec, 4, Pavilion bldgs, Brighton
BURNHAM, HENRY, Barking lane, Ilford, Grain Superintendent, Feb 27 at 11 33, Carey st, Lincoln's inn fields
COMBE, ROBERT, the younger, Seacroft, nr Leeds, Slipper Manufacturer Feb 25 at 11 Off Rec, 22, Park row, Leeds
COOK, GEORGE, Preston, Butcher Mar 6 at 3 Off Rec, 14, Chapel st, Preston
COOPER, THOMAS HENRY, Barton in the Beans, Leicester, Farmer Feb 26 at 12.30 Off Rec, 34, Friar lane, Leicester
COX, GEORGE NELSON, Hastings, Hotel Proprietor Feb 24 at 2.30 Senior Off Rec, 24, Railway approach, London bridge
DAVIES, ARTHUR GEORGE, and JAMES LAMBERT BURGESS, Penarth, Glam, Grocers Feb 24 at 12 Off Rec, Bank chmbrs, Corn st, Bristol
DICK, DANIEL, Liverpool, Tailor March 6 at 2 Off Rec, 35, Victoria st, Liverpool
DIXON, JAMES, Blackburn, Paper Stainer Feb 25 at 2.30 County court house, Blackburn
DUGDALE, CHARLES, Penzance, Cornwall, Butcher Feb 24 at 12.30 Off Rec, Boscawen st, Truro
EMBERTONE, JOHN, Audley, Staffs, Farmer March 2 at 3 Off Rec, Newcastle under Lyme
GIBSON, FRANCIS, Sydenham Damerel, Devon, Farmer Feb 24 at 10 Guildhall, Tavistock
HEAL, HENRY TOLEMAN, Pentreclwyda, nr Resolven, Glam, Collier Feb 24 at 11 Castle Hotel, Neath
HIBELL, JOHN, Wolverhampton, Licensed Victualler's Manager March 2 at 12 Off Rec, Wolverhampton
HIEBER, JACOB, Devonshire sq, Leather Merchant Feb 25 at 12 33, Carey st, Lincoln's inn
HOWARD, WALTER, Rugby, Theatre Proprietor Mar 3 at 12 Off Rec, 17 Hertford st, Coventry
HUGILL, ISAAC, Whitby, Yorks, Licensed Victualler Feb 25 at 3 Off Rec, 8, Albert rd, Middlesborough
JACKSON, ROBERT, Llanymynech, Salop, Timber Merchant Feb 24 at 2.30 Crypt chmbrs, Chester
LANE, T., Princess mansions, Victoria st, Gent Mar 3 at 11 33, Carey st, Lincoln's inn fields
PREECE, JAMES, Liverpool, Tobacconist Feb 26 at 3 Off Rec, 35, Victoria st, Liverpool
PROCTER, GEORGE, Hulme, Manchester, Dyer Feb 27 at 3 Off Rec, Ogden's chmbrs, Bridge st, Manchester
RANDALL, RICHARD HENRY, Great Gidding, Hunts, Publican Mar 2 at 12 Law Courts, New rd, Peterborough
ROBINSON, VALENTINE, and CO., Poultry, Auctioneers Feb 26 at 1 33, Carey st, Lincoln's inn fields
SANDEY, ALFRED, Barry, Glam, Boot Dealer Feb 27 at 2 Off Rec, 29, Queen st, Cardiff
STILL, ADAM, Liverpool, Window Glass Merchant Mar 6 at 3 Off Rec, 35, Victoria st, Liverpool
STRANGE, EDWIN SYDNEY, Tunbridge Wells, Builder Feb 24 at 11.30 24, Railway approach, London Bridge
TOMLINSON, WILLIAM, West Ashling, Sussex, Baker Feb 26 at 10.30 Off Rec, 4, Pavilion bldngs, Brighton
TULLEY, CHARLES THOMAS, Clent, Worcs, Butcher Feb 25 at 2 Thomas Wall, Solicitor, Stourbridge
TURNER, WILLIAM HENRY, Camborne, Cornwall, Builder Feb 24 at 11.30 Off Rec, Boscawen st, Truro
WESTACOTT, JOHN, Appledore, Devon, Shipbuilder Feb 24 at 2 King's Arms Hotel, High st, Barnstaple
WOODROFFE, HENRY, Bury St Edmunds, Pork Butcher Feb 24 at 12.15 Off Rec, 36, Princes st, Ipswich

The following amended notice is substituted for that published in the London Gazette of Feb. 13.

MARTIN, WILLIAM HATCH, Bratton Clovelly, Devon, Farmer Feb 24 at 3 10, Athenæum terce, Plymouth

ADJUDICATIONS.

ABRAHAM, RICHARD, St Thomas the Apostle, Devon, Blacksmith Exeter Pet Feb 12 Ord Feb 12

BAKER, EDGAR, Bristol, Licensed Victualler Bristol Pet Feb 6 Ord Feb 12
BARTLETT, GEORGE, Wolverton, Bucks, Insurance Agent Northampton Pet Feb 12 Ord Feb 13
BENN, CHARLES EDWARD, ATHERTON EDWARD ASHLEY, and JOHN GREY RUSSELL, King William st, General Merchants High Court Pet Dec 4 Ord Feb 14
BIRD, JONATHAN, Wimbledon, Surrey, Grocer Kingston Pet Feb 9 Ord Feb 12
COOK, GEORGE, Preston, Butcher Preston Pet Feb 12 Ord Feb 12
COOPER, JAMES CUTHBERT, Manchester, Merchant Manchester Pet Dec 19 Ord Feb 12
DIXON, JAMES, Blackburn, Paper Stainer Blackburn Pet Feb 11 Ord Feb 12
DUGDALE, CHARLES, Penzance, Cornwall, Butcher Truro Pet Feb 9 Ord Feb 13
EVANS, HENRY, Lichfield, Butcher Walsall Pet Feb 4 Ord Feb 12
EDWARD, GEORGE, Hereford, Timber Merchant Hereford Pet Jan 2 Ord Feb 14
GREENWOOD, WILLIAM, Halifax, Journeyman Tailor Halifax Pet Feb 11 Ord Feb 11
HEWES, EDWARD THOMAS, Park Hall rd, East Finchley, Manager to Corn Merchants High Court Pet Feb 13 Ord Feb 13
HIBELL, JOHN, Wolverhampton, Licensed Victualler's Manager Wolverhampton Pet Feb 6 Ord Feb 13
HILL, THOMAS CHARLES, Great Grimsby, Smackowner Great Grimsby Pet Feb 13 Ord Feb 13
HORLICH, GEORGE, Bristol, Baker Bristol Pet Feb 4 Ord Feb 12
INGREY, CHARLES, Queen Victoria st, Civil Engineer High Court Pet Dec 17 Ord Feb 12
JONES, ELIZABETH, Stony Stratford, Bucks, Dressmaker Northampton Pet Feb 13 Ord Feb 13
METCALFE, JOHN, Leeds, Insurance Agent Leeds Pet Feb 13 Ord Feb 13
MULLIS, WILLIAM HENRY, Erdington, Warwickshire, Oil Dealer Birmingham Pet Feb 9 Ord Feb 12
PARSONS, SAMUEL LIONEL, Stalbridge, Dorset, Builder Salisbury Pet Feb 5 Ord Feb 14
REEVES, WALTER, Ropley, Hants, Farmer Winchester Pet Jan 29 Ord Feb 13
RIGG, ARTHUR, Old Broad st, Mechanical Engineer High Court Pet Jan 22 Ord Feb 12
ROBINSON, WARDLE, Bartley Green, nr Quinton, Worcs, Builder Birmingham Pet Feb 13 Ord Feb 14
SANDERS, JAMES, Grange rd, Bermondsey, Baker High Court Pet Feb 12 Ord Feb 12
STUBBS, SAMUEL, Holmes Chapel, Cheshire, Manager to Coal Merchant Macclesfield Pet Feb 13 Ord Feb 13
TAYLOR, JOHN ABBOTT, Carshalton, Surrey, Parliamentary Law Clerk Croydon Pet Feb 12 Ord Feb 12
TURNBULL, JAMES, Newcastle on Tyne, late Fruiterer Newcastle on Tyne Pet Feb 7 Ord Feb 11
VARLEY, JOHN, Thornes, nr Wakefield, Greengrocer Wakefield Pet Feb 9 Ord Feb 9
WALLER, CHARLES EDE, Luton, Beds, Commission Agent Luton Pet Jan 30 Ord Feb 13
WILD, WILLIAM, Oxford, Sewing Machine Dealer Oxford Pet Feb 12 Ord Feb 12
WRIGHT, ARTHUR HENRY, Birmingham, Beer Retailer Birmingham Pet Feb 11 Ord Feb 12
YARDLEY, H. E., Charles st, St James's High Court Pet Oct 8 Ord Feb 12

THE COMPANIES ACTS, 1862 TO 1890.

WINDING-UP ORDERS.

THE GENERAL SERVICE CO-OPERATIVE STORES, LIMITED, Oxford st, Storekeepers High Court Pet Jan 20 Ord Feb 7
THE CANADIAN PACIFIC COLONIZATION CORPORATION, LIMITED, Tower chmbrs, Moorgate st, Co to acquire lands in Canada High Court Pet Dec 15, 1890, and Jan 14, 1891 Ord Feb 7

Where difficulty is experienced in procuring the Journal with regularity in the Country, it is requested that application be made direct to the Publisher.

All letters intended for publication in the "Solicitors' Journal" must be authenticated by the name of the writer.